



# **A New Tax System (Goods and Services Tax) Amendment Regulations 2003 (No. 2)<sup>1</sup>**

**Statutory Rules 2003 No. 73<sup>2</sup>**

---

I, PETER JOHN HOLLINGWORTH, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 16 April 2003

PETER HOLLINGWORTH  
Governor-General

By His Excellency's Command

HELEN COONAN  
Minister for Revenue and Assistant Treasurer

---

**1 Name of Regulations**

These Regulations are the *A New Tax System (Goods and Services Tax) Amendment Regulations 2003 (No. 2)*.

**2 Commencement**

These Regulations commence on 1 May 2003.

**3 Amendment of *A New Tax System (Goods and Services Tax) Regulations 1999***

Schedule 1 amends the *A New Tax System (Goods and Services Tax) Regulations 1999*.

**Schedule 1 Amendments**

(regulation 3)

**[1] Paragraph 51-5.01 (1) (m)**

*omit*

activities.

*insert*

activities;

**[2] After paragraph 51-5.01 (1) (m)**

*insert*

(n) transportation.

**Notes**

1. These Regulations amend Statutory Rules 1999 No. 245, as amended by 2000 Nos. 49, 77, 89, 110, 268 and 363; 2001 Nos. 48 and 126; 2002 No. 88; 2003 No. 37.
2. Notified in the *Commonwealth of Australia Gazette* on 28 April 2003.