





# **A New Tax System (Goods and Services Tax) Amendment Regulation 2013 (No. 2)**

## **Select Legislative Instrument 2013 No. 7**

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

Dated 14 February 2013

QUENTIN BRYCE  
Governor-General

By Her Excellency's Command

DAVID BRADBURY  
Assistant Treasurer

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**1 Name of regulation**

This regulation is the *A New Tax System (Goods and Services Tax) Amendment Regulation 2013 (No. 2)*.

**2 Commencement**

This regulation commences on the day after it is registered.

**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**

(section 3)

**[1] Schedule 7, Part 5, item 1**

*omit*

**[2] Schedule 7, Part 5, items 2 and 3**

*renumber as items 1 and 2*

**[3] Schedule 7, after Part 5**

*insert*

**Part 5A Example for item 7A in the table in regulation 40-5.09**

<b>Item</b>	<b>Example</b>
1	An indemnity that is not a contract of insurance

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