

APPOINTMENT OF EFFECTIVE DATE FOR CHARGING AND LEVYING OF SALES TAX ON LOW VALUE GOODS

PU(B) 541

8 December 2023

IN exercise of the powers conferred by subsection 1(3) of the Sales Tax (Amendment) Act 2022 [Act A1671], the Minister appoints 1 January 2024 as the effective date for the charging and levying of sales tax on low value goods.