

SALES TAX (AMENDMENT) REGULATIONS 2023

PU(A) 97

31 March 2023

IN exercise of the powers conferred by section 106 of the Sales Tax Act 2018 [*Act 806*], the Minister makes the following regulations:

Citation and commencement

1(1) These regulations may be cited as the **Sales Tax (Amendment) Regulations 2023**.

1(2) These Regulations come into operation on 1 April 2023.

Amendment of regulation 17

2 The Sales Tax Regulations 2018 [*P.U. (A) 203/2018*] are amended in subparagraph 17(1)(h)(v) by substituting for the words “not containing nicotine” the words “whether or not containing nicotine”.