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GOODS AND SERVICES TAX ACT 1993
(SECTION 75(3))

GOODS AND SERVICES TAX (COMPOSITION OF OFFENCES) REGULATIONS 1993

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation
2. Compoundable offences

[20 December 1993]

Citation

1. These Regulations are the Goods and Services Tax (Composition of Offences) Regulations 1993.

Compoundable offences

2. The following offences may be compounded by the Comptroller of Goods and Services Tax, or any person authorised by him or her, in accordance with section 75(1) of the Act:

(*a*) an offence under section 44(4), 46(6), 59(1) or (2), 61, 62(1), 62A(1) or (1A), 62B(1), 62C(1) or (4), 63, 64, 64A(1), (2) or (4), 66, 81(4), 82(5), 83I(4) or 84(2D) (other than a continuing offence under section 84(2D)) of the Act;

(*b*) an offence under regulation 62(1) or 108 of the Goods and Services Tax (General) Regulations 1993.

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