

No. 17 of 2010.

Goods and Services Tax (2011 Budget) (Amendment) Act 2010.

Certified on : 19 MAY 2011



No. of 2010.

Goods and Services Tax (2011 Budget)(Amendment) Act 2010.

ARRANGEMENT OF SECTION.

1. Interpretation (Amendment of Section 2).



AN ACT

entitled

Goods and Services Tax(2011 Budget) (Amendment) Act 2010,

Being an Act to amend the *Goods and Services Tax Act 2003,*

MADE by the National Parliament and deemed to have come into operation on 1 January 2011.

1. INTERPRETATION (AMENDMENT OF SECTION 2).

Section 2 of the principal Act is amended in Subsection (1) by repealing the definition of "resource company" and replacing it with the following:

"resource company" means a "designated gas project" as defined in Section 158A(1) of the *Income Tax Act 1959* (as amended) or a "licencee" as defined in Section 3 of the *Oil and Gas Act 1998* or a holder of a special mining lease, mining lease or exploration licence issued under the provisions of the *Mining Act 1992*:"..

I certify that the above is a fair print of the *Goods and Services Tax(2011 Budget) (Amendment) Act 2010*, which has been made by the National Parliament.

Clerk of the National Parliament.

19 MAY 2011

I certify that the above is a fair print of the *Goods and Services Tax(2011 Budget) (Amendment) Act 2010*, which was made by the National Parliament on 23 November 2010.

Speaker of the National Parliament.

19 MAY 2011