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**No. S 878**

GOODS AND SERVICES TAX ACT  
(CHAPTER 117A)

GOODS AND SERVICES TAX  
(EXCLUDED TRANSACTIONS)  
(AMENDMENT) ORDER 2019

In exercise of the powers conferred by section 10(3) of the Goods and Services Tax Act, the Minister for Finance makes the following Order:

**Citation and commencement**

1. This Order is the Goods and Services Tax (Excluded Transactions) (Amendment) Order 2019 and comes into operation on 1 January 2020.

**New paragraph 7**

2. The Goods and Services Tax (Excluded Transactions) Order (O 2) is amended by inserting, immediately after paragraph 6, the following paragraph:

**“Digital payment tokens**

7. The provision of digital payment tokens as consideration in respect of any transaction (other than a transaction for a supply of money or digital payment tokens), is treated as neither a supply of goods nor a supply of services.”

*[G.N. Nos. S 265/2003; S 896/2018]*

Made on 30 December 2019.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R060.001.0013.V 48; AG/LEGIS/SL/117A/2015/13 Vol. 1]

(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act).