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**No. S 1001**

**GOODS AND SERVICES TAX (AMENDMENT) ACT 2021  
(ACT 34 OF 2021)**

**GOODS AND SERVICES TAX (AMENDMENT) ACT 2021  
(COMMENCEMENT) NOTIFICATION 2021**

In exercise of the powers conferred by section 1 of the Goods and Services Tax (Amendment) Act 2021, the Minister for Finance makes the following Notification:

- 1.** This Notification is the Goods and Services Tax (Amendment) Act 2021 (Commencement) Notification 2021.
- 2.** The Goods and Services Tax (Amendment) Act 2021, except sections 4(*b*) and (*e*), 6(*g*), 11(*a*) and (*c*), 12 and 13, comes into operation on 1 January 2022.
- 3.** Sections 4(*b*) and (*e*), 6(*g*), 11(*a*) and (*c*), 12 and 13 of the Goods and Services Tax (Amendment) Act 2021 come into operation on 1 January 2023.

Made on 29 December 2021.

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