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**No. S 1033**

GOODS AND SERVICES TAX (AMENDMENT) ACT 2022

GOODS AND SERVICES TAX (AMENDMENT) ACT 2022  
(COMMENCEMENT) NOTIFICATION 2022

In exercise of the powers conferred by section 1(3) of the Goods and Services Tax (Amendment) Act 2022, the Minister for Finance makes the following Notification:

1. This Notification is the Goods and Services Tax (Amendment) Act 2022 (Commencement) Notification 2022.

2. Sections 2(a), 3, 6, 7, 8, 9, 10, 11, 12, 13(a), (b), (c) and (e), 14, 15(b), (c), (e) and (g), 16 and 18 of the Goods and Services Tax (Amendment) Act 2022 come into operation on 1 January 2023.

Made on 22 December 2022.

LAI WEI LIN  
*Second Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R060.001.0001v.5; AG/LEGIS/LEG/B/2022/4 Vol. 1]