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### No. S 1111

# GOODS AND SERVICES TAX ACT (CHAPTER 117A)

# INTERNATIONAL ARRANGEMENTS RELIEF (AMENDMENT) NOTIFICATION 2020

In exercise of the powers conferred by section 24(4) of the Goods and Services Tax Act, the Minister for Finance makes the following Notification:

### Citation and commencement

**1.** This Notification is the International Arrangements Relief (Amendment) Notification 2020 and comes into operation on 1 January 2021.

#### **Amendment of Schedule**

**2.** Item 2 of the Schedule to the International Arrangements Relief Notification (N 1) is amended by deleting the word "from" in paragraph (a) in column (4) and substituting the words "beginning on".

Made on 30 December 2020.

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

[R060.001.0013.V 48; AG/LEGIS/SL/117A/2020/4 Vol. 1]