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**No. S 129**

**GOODS AND SERVICES TAX ACT  
(CHAPTER 117A)**

**GOOD AND SERVICES TAX ACT  
(AMENDMENT OF FIFTH SCHEDULE)  
ORDER 2012**

In exercise of the powers conferred by section 90A(5) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Order:

**Citation and commencement**

1. This Order may be cited as the Good and Services Tax Act (Amendment of Fifth Schedule) Order 2012 and shall come into operation on 1st April 2012.

**Amendment of Fifth Schedule**

2. Part II of the Fifth Schedule to the Goods and Services Tax Act is amended —

- (a) by deleting “\$525” in paragraph 1(a) and substituting “\$535”;  
and
- (b) by deleting “\$131.25” in paragraph 1(b) and substituting “\$133.75”.

Made this 27th day of March 2012.

PETER ONG  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

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[R030.004.0301.V8; AG/LLRD/SL/117A/2012/5 Vol. 1]

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