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No. S 163

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX (NON-TAXABLE PUBLIC AGENCY SUPPLIES) (AMENDMENT) ORDER 2025

In exercise of the powers conferred by section 28(2A) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Order:

Citation and commencement

1.—(1) This Order is the Goods and Services Tax (Non-taxable Public Agency Supplies) (Amendment) Order 2025 and, except for paragraph 3(*d*), (*e*), (*h*), (*j*), (*k*) and (*l*), comes into operation on 11 March 2025.

(2) Paragraph 3(*d*), (*e*), (*h*), (*k*) and (*l*) comes into operation on 1 April 2025.

(3) Paragraph 3(*j*) comes into operation on 1 June 2025.

Amendment of paragraph 2

2. In the Goods and Services Tax (Non-taxable Public Agency Supplies) Order 2024 (G.N. No. S 380/2024), in paragraph 2 —

(*a*) in sub-paragraph (7), replace sub-paragraph (*c*) with —

“(c) any supply made pursuant to an application under any of the following provisions of the Legal Profession Act 1966:

(i) section 15(7) — for a certificate to practise pursuant to an ad hoc admission;

(ii) section 18(2) — for a provisional practising certificate;

(iii) section 25(1) — for a practising certificate.”; and

(b) replace sub-paragraph (7A) with —

“(7A) To avoid doubt, the supplies in sub-paragraph (7) include any supply made in connection with any use of an electronic filing service established pursuant to either —

(a) Order 28, Rule 2 of the Rules of Court 2021 (G.N. No. S 914/2021); or

(b) Part 28, Rule 3 of the Family Justice (General) Rules 2024 (G.N. No. S 720/2024).”.

Amendment of Schedule

3. In the Goods and Services Tax (Non-taxable Public Agency Supplies) Order 2024, in the Schedule —

(a) under **Air Navigation Act 1966**, replace item 35 with —

“

<p>35. The processing, consideration or evaluation, and the determination, of an application pursuant to regulation 5 of the Air Navigation (139 — Aerodromes) Regulations 2023 (G.N. No. S 10/2023) for, and the grant of, an aerodrome certificate or a heliport certificate, but not any supply for which an annual fee is payable</p>	<p>11 March 2025</p>
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”;

(b) under **Animals and Birds Act 1965**, replace item 8A with —

“

8A. Any supply pursuant to an application for the purposes of paragraph 3(2) or 4 of the Animals and Birds (Importation) Order 2009 (G.N. No. S 126/2009) for a permit to import or tranship any animal or bird part or product	11 March 2025
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”;

(c) under **Bus Services Industry Act 2015**, after item 2, insert —

“

3. Any supply pursuant to an application under section 23(1) or 25(3) of the Act for or to renew —	11 March 2025
(a) a bus depot licence; or	
(b) a bus interchange licence	

”;

(d) under **Environmental Protection and Management Act 1999**, after item 2, insert —

“

2A. Any supply pursuant to the lodgment of plans of controlled works as a condition of exemption under section 33C(2)(a) of the Act	1 April 2025
2B. Any supply pursuant to an application under section 33D(1) of the Act for a clearance certificate or under section 33G(1) of the Act for a new clearance certificate	1 April 2025
2C. Any supply pursuant to an application under section 33E(1) of the Act for a design certificate	1 April 2025

2D. Any supply pursuant to an application for the purposes of section 33D(2)(a) or 33E(3)(a) of the Act for a waiver of any pollution control requirement for any controlled works	1 April 2025
2E. Any supply pursuant to an application under section 33I(1) of the Act for a compliance certificate, including the issuance of a temporary compliance certificate (if any) under section 33J(1) of the Act	1 April 2025
2F. Any supply pursuant to an application for the purposes of section 33I(3)(a) of the Act for a waiver of non-compliance with any pollution control requirement, in relation to any completed controlled works	1 April 2025

(e) under **Environmental Public Health Act 1987**, after item 6, insert —

“

6A. Any supply pursuant to the lodgment of plans of controlled works as a condition of exemption under section 46D(2)(a) of the Act	1 April 2025
6B. Any supply pursuant to an application under section 46E(1) of the Act for a clearance certificate or under section 46G(1) of the Act for a new clearance certificate	1 April 2025
6C. Any supply pursuant to an application under section 46F(1) of the Act for a design certificate	1 April 2025

6D. Any supply pursuant to an application for the purposes of section 46E(2)(a) or 46F(3)(a) of the Act for a waiver of any environmental public health requirement for any controlled works	1 April 2025
6E. Any supply pursuant to an application under section 46I(1) of the Act for a compliance certificate, including the issuance of a temporary compliance certificate (if any) under section 46J(1) of the Act	1 April 2025
6F. Any supply pursuant to an application for the purposes of section 46I(3)(a) of the Act for a waiver of non-compliance with any environmental public health requirement, in relation to any completed controlled works	1 April 2025

(f) under **Legal Profession Act 1966**, after item 5, insert —

“

5A. Any supply pursuant to an application under section 36P of the Act for full or restricted registration, or the renewal of such registration, of a foreign lawyer to act in or in relation to relevant proceedings in the Singapore International Commercial Court	11 March 2025
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5B. Any supply pursuant to an application under section 36PA of the Act to register, or to renew the registration of, a law expert to act in or in relation to relevant proceedings in the Singapore International Commercial Court	11 March 2025
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(g) after the supplies under **Planning Act 1998**, insert —

“**Platform Workers Act 2024**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 23(1) of the Act to register any platform work association	11 March 2025
2. Any supply pursuant to an application under section 48(3) of the Act to register any new rule or alteration made in the rules of a registered platform work association	11 March 2025
3. Any supply pursuant to the receipt under section 50(2) of the Act by the Registrar of a notice of a change of officers or the title of any officer of a registered platform work association	11 March 2025

(h) under **Property Tax Act 1960**, replace item 2 with —

2. Any supply pursuant to a notification under regulation 11 of the Property Tax (Appeals Procedure for Valuation Review Board) Regulations 2025 (G.N. No. S 132/2025) requiring a witness to be called to give evidence before an appeal panel	1 April 2025
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- (i) under **Property Tax Act 1960**, delete item 3;
- (j) under **Public Utilities Act 2001**, before item 1, insert —

“

1A. Any supply pursuant to an application under section 26(3) of the Act for an approval for any works mentioned in section 26(1) of the Act	1 June 2025
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”;

- (k) under **Public Utilities Act 2001**, after item 1, insert —

“

2. Any supply pursuant to an application under section 69A(1) of the Act for an exemption from any requirements under the Act (including any material incorporated by reference under section 72A of the Act) or any standards or codes of practice mentioned in paragraph 11 of the Second Schedule to the Act in relation to any WSI works that may result from any WSI design works carried out by a professional engineer	1 April 2025
3. Any supply pursuant to a submission of a written notice under regulation 15(2) of the Public Utilities (Regulated Works and WSI Design Works) Regulations 2018 (G.N. No. S 163/2018) in relation to any WSI works that may result from any WSI design works carried out by a professional engineer	1 April 2025

”; and

- (l) after the supplies under **Securities and Futures Act 2001**, insert —

“**Sewerage and Drainage Act 1999**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 33(1) of the Act for a clearance certificate or for the approval of the Board in respect of any works for the purposes of section 11, 14, 23 or 24 of the Act	1 April 2025
2. Any supply pursuant to an application under section 73A(1) of the Act for an exemption from any requirements under the Act (including any material incorporated by reference under section 32A of the Act) or any specifications or codes of practice mentioned in section 32 of the Act in relation to works for the purposes of section 11, 14, 23 or 24 of the Act	1 April 2025

[G.N. Nos. S 590/2024; S 768/2024]

Made on 9 March 2025.

LAI CHUNG HAN
*Permanent Secretary (Development),
 Ministry of Finance,
 Singapore.*

[AG/LEGIS/SL/117A/2020/16]

(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act 1993).