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First published in the Government *Gazette*, Electronic Edition, on 30th June 2016 at 5:00 pm.

**No. S 302**

GOODS AND SERVICES TAX ACT  
(CHAPTER 117A)

GOODS AND SERVICES TAX ACT  
(AMENDMENT OF FIFTH SCHEDULE)  
ORDER 2016

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

**Citation and commencement**

1. This Order is the Goods and Services Tax Act (Amendment of Fifth Schedule) Order 2016 and comes into operation on 1 July 2016.

**Amendment of Part II of Fifth Schedule**

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

- (a) by deleting “\$562” in paragraph 1(a) and substituting “\$620”; and
- (b) by deleting “\$140.50” in paragraph 1(b) and substituting “\$155”.

Made on 27 June 2016.

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

[MF R030.004.0331.V16; AG/LEGIS/SL/117A/2015/5 Vol. 1]

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