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No. S 312

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX ACT (AMENDMENT OF FOURTH SCHEDULE) ORDER 2018

In exercise of the powers conferred by section 22(2)(b) 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 Fourth Schedule) Order 2018 and comes into operation on 23 May 2018.

Amendment of Part II of Fourth Schedule

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

(a) by inserting, immediately after sub-paragraph (iii) of paragraph 1(d), the following sub-paragraph:

“(iiiia) Australia RAM Kangaroo coin;”;

(b) by deleting the word “4-coin” in paragraph 1(d)(va);

(c) by deleting the word “10-coin” in paragraph 1(d)(xii);

(d) by inserting, immediately after sub-paragraph (ia) of paragraph 1(e), the following sub-paragraph:

“(iaa) Australia Funnel-Web Spider coin;”;

(e) by deleting the word “4-coin” in paragraph 1(e)(via);

(f) by inserting, immediately after sub-paragraph (vib) of paragraph 1(e), the following sub-paragraphs:

“(viba) Canada Superman™ S-Shield coin;

(vibb) Canada Tree of Life coin;”;

(g) by deleting the word “6-coin” in paragraph 1(e)(vic);

(h) by deleting the word “10-coin” in paragraph 1(e)(xi); and

(i) by deleting the full-stop at the end of sub-paragraph (v) of paragraph 1(f) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

“(vi) United Kingdom Britannia coin;

(vii) United Kingdom Lunar coin;

(viii) United Kingdom The Queen’s Beasts series coin.”.

Made on 17 May 2018.

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

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