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**No. S 35**

GOODS AND SERVICES TAX ACT  
(CHAPTER 117A)

GOODS AND SERVICES TAX ACT  
(AMENDMENT OF FOURTH SCHEDULE)  
ORDER 2019

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 2019 and comes into operation on 17 January 2019.

**Amendment of Part II of Fourth Schedule**

2. Part II of the Fourth Schedule to the Goods and Services Tax Act is amended by inserting, immediately after sub-paragraph (viii) of paragraph 1(e), the following sub-paragraph:

“(viiiia) South Africa Krugerrand coin;”.

Made on 10 January 2019.

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

[R060.001.0013.V 47; AG/LEGIS/SL/117A/2015/5 Vol. 1]

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