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No. S 380

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX (NON-TAXABLE PUBLIC AGENCY SUPPLIES) ORDER 2024

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Non-taxable public agency supplies
 3. Revocation
- The Schedule
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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

1. This Order is the Goods and Services Tax (Non-taxable Public Agency Supplies) Order 2024.

Non-taxable public agency supplies

2.—(1) The Act does not apply to a supply described in the Schedule (being one made under or in connection with the Act in the heading under which it is described) from and including the date specified against the supply.

(2) Sub-paragraph (1) does not affect the operation of sub-paragraphs (3) to (8).

(3) The Act does not apply to the provision by the Ministry of Home Affairs of information to statutory bodies from its database.

(4) The following supplies made by the Singapore Police Force are supplies to which the Act does not apply:

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- (a) any supply in relation to a search of, or the provision of any extract from, records in connection with the commission of offences, or the issue of a Certificate of Clearance;
- (b) the comparison and identification of fingerprints.
- (5) The Act does not apply to supplies made by the Immigration & Checkpoints Authority in relation to searches of, and the provision of extracts from, records of statements made by accused persons in connection with the commission of offences.
- (6) The Act does not apply to supplies made by the Central Narcotics Bureau in relation to searches of, and the provision of extracts from, records in connection with the commission of offences.
- (7) The following supplies made by the Judiciary are supplies to which the Act does not apply:
- (a) any supply made in relation to the conduct of court proceedings (including the enforcement and execution of court orders and judgments);
- (b) any supply made in relation to a search of, or the provision of any extract from, records of court proceedings (including the provision of transcripts or notes of evidence of the proceedings).
- (8) Where a public agency did not, before 30 April 2024, account for or collect tax on any supply made by it before that date, then the Act does not apply to any supply of the same description made by the public agency during the period from 30 April 2024 to 30 September 2024 (both dates inclusive).

Revocation

3. Revoke the Goods and Services Tax (Non-Taxable Government Supplies) Order (O 6).

THE SCHEDULE

Paragraph 2(1)

Accountants Act 2004

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 11 or 13 of the Act to register, or to renew the registration of, a public accountant	30 April 2024
2. Any supply pursuant to an application under section 15(2) of the Act for the reinstatement of name in the Register of Public Accountants	30 April 2024
3. Any supply pursuant to an application under section 17 of the Act for the approval of a company or proposed company as an accounting corporation, and the name or proposed name of the accounting corporation	30 April 2024
4. Any supply pursuant to an application under section 18 of the Act for the approval of a firm or proposed firm as an accounting firm, and the name or proposed name of the accounting firm	30 April 2024
5. Any supply pursuant to an application under section 18A of the Act for the approval of a limited liability partnership or proposed limited liability partnership as an accounting LLP, and the name or proposed name of the accounting LLP	30 April 2024

Accounting and Corporate Regulatory Authority Act 2004

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 31 of the Act to register, or to renew the registration of, a filing agent	30 April 2024
2. Any supply pursuant to an application under section 32 of the Act to register, or to renew the registration of, a qualified individual	30 April 2024
3. Any supply pursuant to an application under section 35C of the Act for approval for a company or proposed company, a firm or proposed firm, or a limited liability partnership or proposed limited liability partnership, to describe itself as “Chartered Accountant of Singapore” and use the initials “CA (Singapore)” after its name	30 April 2024

THE SCHEDULE — *continued***Administration of Muslim Law Act 1966**

<i>Description of supply</i>	<i>Date</i>
1. Any supply made by the Registry of Muslim Marriages other than — (a) a supply in relation to a search in the Register of Muslim Marriages; and (b) the provision of a certified true copy of a marriage certificate	30 April 2024
2. Any supply made by the Syariah Court other than a supply in relation to a search in the Register of Divorce.	30 April 2024

Amusement Rides Safety Act 2011

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 6 of the Act for an installation permit	30 April 2024
2. Any supply pursuant to an application under section 14 or 15 of the Act for or to renew an operating permit	30 April 2024
3. Any supply pursuant to an application under section 24 of the Act for a modification permit	30 April 2024

Animals and Birds Act 1965

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 8 or 16 of the Act for a licence to import or tranship any animal, bird or veterinary biologics, or to export any animal or bird or the carcase of any animal or bird	30 April 2024
2. Any supply pursuant to an application for the purposes of section 53 of the Act for or to renew a licence to treat, vaccinate or inoculate any animal or bird	30 April 2024
3. Any supply pursuant to an application for the purposes of section 54 of the Act for or to renew a licence for premises to be used as a veterinary centre	30 April 2024

THE SCHEDULE — *continued*

<i>Description of supply</i>	<i>Date</i>
4. Any supply pursuant to an application for the purposes of section 55 of the Act for or to renew a licence to possess any veterinary biologics or to inoculate any animal or bird with any veterinary biologics	30 April 2024
5. Any supply pursuant to an application under rule 4 of the Animals and Birds (Dog Licensing and Control) Rules (R 1) for or to renew a licence to own or keep a dog	30 April 2024
6. Any supply pursuant to an application under rule 4 of the Animals and Birds (Pet Shop and Exhibition) Rules (R 2) for or to renew a licence to use any premises as a pet shop, or for any exhibition or distribution of animals or birds	30 April 2024
7. Any supply pursuant to an application under rule 5 of the Animals and Birds (Licensing of Farms) Rules (R 3) for or to renew a licence to keep or maintain a farm	30 April 2024
8. Any supply pursuant to an application under rule 4 of the Animals and Birds (Care and Use of Animals for Scientific Purposes) Rules (R 10) for or to renew a licence to keep or use or allow the keeping or use of any animal for any scientific purpose	30 April 2024
9. Any supply pursuant to an application under rule 5 of the Animals and Birds (Live Fish) Rules 2011 (G.N. No. S 27/2011) for a permit to import or export live fish	30 April 2024

Appraisers Act 1906

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under the Act for or to renew a licence for an appraiser	30 April 2024
2. Any supply pursuant to an application to amend a licence for an appraiser	30 April 2024

THE SCHEDULE — *continued***Building and Construction Authority Act 1999**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 31 of the Act for or to renew a licence to carry on any business of importing any essential construction material	30 April 2024
2. Any supply pursuant to an application under section 34 of the Act for an import permit in respect of a consignment of essential construction material	30 April 2024

Building Control Act 1989

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 5 of the Act for approval of the plans of any building works	30 April 2024
2. Any supply pursuant to an application under section 5A of the Act for approval of amended plans showing the proposed departure or deviation from approved plans of building works	30 April 2024
3. Any supply pursuant to the lodgment of plans (including any amended plans) of lodgment works under section 5AA of the Act as a condition of approval	30 April 2024
4. Any supply pursuant to an application under section 6A of the Act for the modification or waiver of any requirement of the building regulations	30 April 2024
5. Any supply pursuant to an application under section 16 of the Act to register, or to renew the registration of, an accredited checker, a specialist accredited checker or an accredited checking organisation, excluding a supply for which a duplicate certificate fee under regulation 6 of the Building Control (Accredited Checkers and Accredited Checking Organisations) Regulations (Rg 2) is paid	30 April 2024

THE SCHEDULE — *continued*

<i>Description of supply</i>	<i>Date</i>
<p>6. Any supply pursuant to an application under section 29E of the Act for or to renew a builder's licence, excluding —</p> <p>(a) a supply for which a late application fee under regulation 11(2) of the Building Control (Licensing of Builders) Regulations 2008 (G.N. No. S 641/2008) is paid; and</p> <p>(b) a supply pursuant to an application to vary a Class 2 general builder's licence to become a Class 1 general builder's licence under regulation 9(2) of the Building Control (Licensing of Builders) Regulations 2008</p>	30 April 2024
<p>7. Any supply pursuant to an application under section 29O of the Act to register, or to renew a registration, to carry on any registrable activity, excluding a supply for which a late renewal application fee under regulation 3(2) of the Building Control (Regulating Fixed Installation Contractors) Regulations 2022 (G.N. No. S 946/2022) is paid</p>	30 April 2024
<p>8. Any supply pursuant to an application under regulation 4 of the Building Control (Outdoor Advertising) Regulations (Rg 6) for or to renew a licence to display or cause or permit to be displayed any advertisement, animated billboard, balloon sign, directional sign, signboard or skysign, excluding a supply for an additional copy of any such licence for which a fee is paid under regulation 7(6) of those Regulations</p>	30 April 2024
<p>9. Any supply pursuant to an application under regulation 7 or 12 of the Building Control (Temporary Buildings) Regulations 2018 (G.N. No. S 807/2018) for or for an extension of a temporary building permit</p>	30 April 2024

Building Maintenance and Strata Management Act 2004

<i>Description of supply</i>	<i>Date</i>
<p>1. Any supply pursuant to a filing under section 11 or 12 of the Act of a schedule or an amended schedule of strata units showing the share value of lots or proposed lots in a development</p>	30 April 2024

THE SCHEDULE — *continued*

<i>Description of supply</i>	<i>Date</i>
2. Any supply pursuant to an application for the purposes of section 18 of the Act for approval for an owner developer of a development to collect any charges for the management and maintenance of the development or any common property or limited common property comprised in the development	30 April 2024
3. Any supply pursuant to an application for the purposes of section 41 of the Act for approval for a management corporation to levy additional contributions on a subsidiary proprietor of any lot	30 April 2024
4. Any supply pursuant to an application under section 51 of the Act for an order for the doing of certain acts	30 April 2024
5. Any supply pursuant to an application under Part 3 of the Building Maintenance and Strata Management (Lift, Escalator and Building Maintenance) Regulations 2016 (G.N. No. S 348/2016) for a permit to operate a lift	30 April 2024
6. Any supply pursuant to an application under Part 4 of the Building Maintenance and Strata Management (Lift, Escalator and Building Maintenance) Regulations 2016 for a permit to operate an escalator	30 April 2024

Bus Services Industry Act 2015

<i>Description of supply</i>	<i>Date</i>
1. The amendment under regulation 6 of the Bus Services Industry (Bus Service Licence) Regulations 2016 (G.N. No. S 33/2016) of an operating schedule of a bus service licence	30 April 2024

Business Names Registration Act 2014

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 6 or 8 of the Act to register, or to renew the registration of, a person and the person's business name	30 April 2024

THE SCHEDULE — *continued***Companies Act 1967**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to the submission of documents and the furnishing of information under section 19 of the Act for the purpose of registering a private company or a public company	30 April 2024
2. Any supply pursuant to the filing of documents under section 215E of the Act for the purpose of effecting an amalgamation	30 April 2024
3. Any supply pursuant to an application under section 30 of the Act for the conversion of an unlimited company to a limited company, and <i>vice versa</i>	30 April 2024
4. Any supply pursuant to the lodging of documents under section 31 of the Act for the purpose of converting a public company to a private company, and <i>vice versa</i>	30 April 2024
5. Any supply pursuant to an application under section 358 of the Act to register a foreign corporate entity as a company limited by shares	30 April 2024
6. Any supply pursuant to the lodging of documents for the purpose of registering a foreign company under section 368 of the Act before it establishes a place of business or commences carrying on business in Singapore	30 April 2024

Control of Plants Act 1993

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under rule 5 of the Control of Plants (Cultivation of Plants) (Licensing and Certification) Rules (R 2) for or to renew a licence to keep or maintain a farm	30 April 2024
2. Any supply pursuant to an application under rule 5 of the Control of Plants (Plant Importation) Rules (R 4) for a permit to import any regulated plant, regulated plant product or regulated material	30 April 2024

THE SCHEDULE — *continued***COVID-19 (Temporary Measures) Act 2020**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to the lodging of an application under regulation 6 of the COVID-19 (Temporary Measures) (Valuation Review Panel) Regulations 2020 (G.N. No. S 553/2020) for a dispute to be heard and determined by a Valuation Review Panel	30 April 2024
2. The hearing by a Valuation Review Panel of a dispute under regulation 21 of the COVID-19 (Temporary Measures) (Valuation Review Panel) Regulations 2020	30 April 2024

Criminal Procedure Code 2010

<i>Description of supply</i>	<i>Date</i>
1. The obtaining, enforcement and review by the Singapore Police Force of a warrant of arrest issued under section 120 of the Code, or section 54 of the Criminal Procedure Code as in force immediately before 2 January 2011 for warrants of arrest issued before this at date and remaining unexecuted	30 April 2024

Customs Act 1960

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to a submission of a declaration required under section 37, 59 or 80 of the Act	30 April 2024
2. Any supply pursuant to an application under section 51 of the Act for a licence for warehousing goods liable to duty	30 April 2024
3. Any supply pursuant to an application under section 63 of the Act for a licence to manufacture dutiable goods, including where the licence to manufacture is for tobacco and includes a condition for the drawback of duty paid	30 April 2024
4. Any supply pursuant to an application under section 66 of the Act for a licence to bottle, blend, compound or vary intoxicating liquors	30 April 2024
5. Any supply pursuant to an application under section 82 of the Act for a licence to sell goods to tourists and returning or departing residents of Singapore free of duty	30 April 2024

THE SCHEDULE — *continued*

<i>Description of supply</i>	<i>Date</i>
6. The supervision by one or more officers of customs of the stuffing and unstuffing of containers under regulation 10 of the Customs (Container) Regulations (Rg 1)	30 April 2024
7. The presence of one or more officers of customs required in connection with — <p>(a) the bottling, blending, compounding, varying or denaturing of intoxicating liquors in a licensed warehouse under regulation 36(4)(a) or 67 of the Customs Regulations (Rg 2);</p> <p>(b) the reconditioning of liquors and tobacco in bond at the request of the owner or the owner’s agent under regulation 33(3) of the Customs Regulations; or</p> <p>(c) the packing and, if necessary, the sealing of cases and packages of duty-paid goods for re-export under drawback arrangements under regulation 75, 76, 93 or 94 of the Customs Regulations</p>	30 April 2024

Employment Act 1968

<i>Description of supply</i>	<i>Date</i>
1. Any supply made by the Commissioner of Labour in relation to the conduct of inquiries under section 115 of the Act into and the determination of any dispute between an employee and the employee’s employer or any person liable under the Act to pay any salary due to the employee	30 April 2024
2. The provision of a copy of any notes of evidence entered in a case book pursuant to section 119(1)(j) of the Act	30 April 2024

Estate Agents Act 2010

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 33 of the Act for or to renew an estate agent’s licence	30 April 2024
2. Any supply pursuant to an application under section 34 of the Act to register, or to renew the registration of, an individual as a salesperson	30 April 2024

THE SCHEDULE — *continued***Feeding Stuffs Act 1965**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 4 of the Act for a licence to import, manufacture, process for sale or sell simple feeds, feed concentrates or compound feeds	30 April 2024

Fire Safety Act 1993

<i>Description of supply</i>	<i>Date</i>
1. The issue of Fire Reports by the Singapore Civil Defence Force	30 April 2024

Free Trade Zones Act 1966

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 14B of the Act for or to renew a licence to administer, maintain or operate a free trade zone	30 April 2024

Goods and Services Tax Act 1993

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application for the purposes of section 37 of the Act for a licence	30 April 2024
2. Any supply pursuant to the lodging of a petition of appeal under section 51 of the Act with the secretary to the Goods and Services Tax Board of Review	30 April 2024
3. Any supply pursuant to a notification under regulation 10 of the Goods and Services Tax (Appeals Procedure for Board of Review) Regulations 2023 (G.N. No. S 579/2023) requiring a witness to be called to give evidence before an appeal panel	30 April 2024

THE SCHEDULE — *continued***Housing and Development Act 1959**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 56 of the Act for the consent of the Housing and Development Board to rent out any flat or house sold by the Housing and Development Board or any bedroom therein	30 April 2024
2. The compulsory acquisition under section 63 of the Act of any flat, house or other living accommodation, and any supply made in connection with any such compulsory acquisition which the Housing and Development Board intends to make	30 April 2024
3. Any supply pursuant to an application under rule 7 of the Housing and Development (Renovation Control) Rules (R 15) to register, or to renew the registration of, a renovation contractor	30 April 2024

Housing Developers (Control and Licensing) Act 1965

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 4 of the Act for a licence to carry out or undertake housing development	30 April 2024

Income Tax Act 1947

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to the lodging of a petition of appeal under section 79 of the Act with the secretary to the Income Tax Board of Review	30 April 2024
2. Any supply pursuant to a notification under regulation 10 of the Income Tax (Appeals Procedure for Board of Review) Regulations 2023 (G.N. No. S 578/2023) requiring a witness to be called to give evidence before an appeal panel	30 April 2024

THE SCHEDULE — *continued***Insolvency, Restructuring and Dissolution Act 2018**

<i>Description of supply</i>	<i>Date</i>
1. Any supply made by the Official Assignee or Official Receiver in relation to the administration of bankruptcy or winding-up proceedings, up to the time of issue of a bankruptcy or winding-up order by the court	30 April 2024
2. Any supply made by the Official Assignee or Official Receiver pursuant to the receipt of any return from a liquidator, any statement of affairs or any proof of debt submitted to the Official Assignee or Official Receiver after the issue of a bankruptcy or winding-up order by the court	30 April 2024
3. The issue of a Certificate of Discharge from bankruptcy	30 April 2024

Limited Liability Partnerships Act 2005

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to the lodgment of documents for the purpose of registering a limited liability partnership, under Part 3 of the Act	30 April 2024
2. Any supply pursuant to an application to convert a firm or a private company to a limited liability partnership, and to register the limited liability partnership so converted, under Part 4 of the Act	30 April 2024

Limited Partnerships Act 2008

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to the lodgment of documents for the purpose of registering a limited partnership, under Part 3 of the Act	30 April 2024
2. Any supply pursuant to an application under section 12 of the Act to renew a registration of a limited partnership	30 April 2024

THE SCHEDULE — *continued***Mental Capacity Act 2008**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application for the purposes of section 11 of the Act to register a lasting power of attorney	30 April 2024
2. Any supply pursuant to an application for the purposes of section 25A of the Act to register a professional deputy	30 April 2024

Planning Act 1998

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 13 or 18 of the Act for planning permission, conservation permission, subdivision permission or outline permission	30 April 2024
2. Any supply pursuant to an application to amend any approved plan of an application for planning permission, conservation permission or subdivision permission	30 April 2024
3. Any supply pursuant to an application to extend the validity period of any planning permission, conservation permission, subdivision permission, provisional permission or outline permission	30 April 2024
4. An amendment to the Master Plan proposed by the competent authority pursuant to an application for written permission to develop any land	30 April 2024
5. Any supply pursuant to a request for the waiver of any parameter or requirement in any guideline issued by the competent authority	30 April 2024
6. Any supply pursuant to the lodgment of documents as a condition of authorisation under section 21(6) of the Act	30 April 2024
7. An extension of the validity period of an authorisation	30 April 2024

THE SCHEDULE — *continued***Property Tax Act 1960**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to the lodging of a notice of appeal under section 29 of the Act with the secretary to the Valuation Review Board	30 April 2024
2. Any supply pursuant to a notification under regulation 8 of the Valuation Review Board (Appeals Procedure) Regulations (Rg 2) requiring a witness to be called to give evidence before the Valuation Review Board	30 April 2024
3. Any supply of the grounds of decision of the Valuation Review Board	30 April 2024

Regulation of Imports and Exports Act 1995

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application for a permit for the import of goods into Singapore, the export of goods out of Singapore or the transshipment of goods in Singapore, or a licence to import or export goods (including rough diamonds)	30 April 2024
2. Any supply pursuant to an application under regulation 7 of the Regulation of Imports and Exports (Kimberley Process) Regulations for a Singapore certificate	30 April 2024

Road Traffic Act 1961

<i>Description of supply</i>	<i>Date</i>
1. A supply of a new registration number for an existing vehicle	30 April 2024
2. The issue of a permit in relation to which a levy is payable under section 10A of the Act	30 April 2024
3. A supply of a right to use any road in relation to which road-user charges are payable under section 34B(1) of the Act	30 April 2024
4. Any supply made by the Singapore Police Force in relation to any search of, or the provision of any extract from, driving records and records in connection with traffic accidents	30 April 2024

THE SCHEDULE — *continued*

<i>Description of supply</i>	<i>Date</i>
5. Any supply pursuant to an application under rule 12B(2) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5) for approval to make a major modification to a vehicle resulting in a deviation from the particulars of the vehicle entered in the register of vehicles	30 April 2024
6. Any supply pursuant to an application under rule 12B(5) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for approval for a pre-approved vehicle accessory to be installed in or used for any particular motor vehicle, model of motor vehicle or batch of motor vehicles	30 April 2024
7. Any supply pursuant to an application under rule 34A(2), (3A), (3B) or (3BA) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules to keep or extend the keeping of a de-registered vehicle in a designated area or an alternative area	30 April 2024
8. Any supply pursuant to an application under rule 34B(1) or (3) or 34C(1) or (3) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for approval to keep or to extend the keeping of a de-registered vehicle or an unregistered vehicle in a private area or compound or any other place	30 April 2024
9. Any supply pursuant to an application under rule 34B(5) or 34C(5) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for special approval to move a de-registered vehicle or an unregistered vehicle from a private area or compound to any other place	30 April 2024
10. Any supply pursuant to an application for a special purpose licence under rule 64A of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules	30 April 2024
11. Any supply pursuant to an application under rule 4 of the Road Traffic (Public Service Vehicles) (Vocational Licences and Conduct of Drivers, Conductors, Trishaw Riders and Passengers) Rules (R 8) to convert a licence to drive a chauffeured private hire car to a licence to drive a taxi	30 April 2024

THE SCHEDULE — *continued*

<i>Description of supply</i>	<i>Date</i>
12. Any supply pursuant to an application under rule 5 or 6 of the Road Traffic (Autonomous Motor Vehicles) Rules 2017 (G.N. No. S 464/2017) for authorisation to undertake a trial of automated vehicle technology or an autonomous motor vehicle on any road, or to carry out the use on a road of an autonomous motor vehicle	30 April 2024

Sale of Food Act 1973

<i>Description of supply</i>	<i>Date</i>
1. The processing of an application under Part 4 of the Act for a licence for a non-retail food business (but not the grant of the licence itself)	30 April 2024

Variable Capital Companies Act 2018

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to the submission of documents under section 16 of the Act for the purpose of registering a variable capital company	30 April 2024
2. Any supply pursuant to an application under section 27 of the Act to register a sub-fund	30 April 2024
3. Any supply pursuant to an application under section 134 of the Act to register a foreign corporate entity as a variable capital company	30 April 2024

Wholesome Meat and Fish Act 1999

<i>Description of supply</i>	<i>Date</i>
1. The processing of an application under section 13 of the Act for a licence for premises to be used as a slaughter-house, processing establishment or cold store (but not the grant of the licence itself)	30 April 2024

THE SCHEDULE — *continued***Women's Charter 1961**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to the entering of a caveat with the Registrar of Marriages under section 19 of the Act against the issue of a marriage licence	30 April 2024
2. Any supply in amending any certificate of marriage	30 April 2024

Made on 29 April 2024.

LAI WEI LIN
*Second Permanent Secretary,
Ministry of Finance,
Singapore.*

[AG/LEGIS/SL/117A/2020/16 Vol. 1]

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