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First published in the Government *Gazette*, Electronic Edition, on 15th August 2016 at 5:00 pm.

## No. S 396

### GOODS AND SERVICES TAX ACT (CHAPTER 117A)

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

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 2016 and comes into operation on 1 September 2016.

#### **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 deleting the word “paragraph” in paragraph 1 and substituting the words “paragraphs 1A and”;
- (b) by deleting sub-paragraph (iv) of paragraph 1(d) and substituting the following sub-paragraph:
  - “(iv) Austria Philharmonic coin;”;
- (c) by inserting, immediately after sub-paragraph (v) of paragraph 1(d), the following sub-paragraph:
  - “(va) Canada Call of the Wild 3-coin series coin;”;
- (d) by inserting, immediately after sub-paragraph (x) of paragraph 1(d), the following sub-paragraphs:
  - “(xi) United Kingdom Lunar coin;
  - (xii) United Kingdom The Queen’s Beasts 10-coin series coin;”;

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

“(ia) Armenia Noah’s Ark coin;

(ib) Australia Kangaroo coin;”;

(f) by deleting sub-paragraphs (v) and (vi) of paragraph 1(e) and substituting the following sub-paragraphs:

“(v) Australia Saltwater Crocodile coin;

(vi) Austria Philharmonic coin;

(via) Canada Birds of Prey 4-coin series coin;

(vib) Canada Maple Leaf coin;

(vic) Canada Wildlife 6-coin series coin;”;

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

“(x) United Kingdom Lunar coin;

(xi) United Kingdom The Queen’s Beasts 10-coin series coin;”;

(h) by deleting sub-paragraph (iv) of paragraph 1(f) and substituting the following sub-paragraphs:

“(iv) Austria Philharmonic coin;

(v) Canada Maple Leaf coin.”; and

(i) by inserting, immediately after paragraph 1, the following paragraph:

“1A. Paragraph 1(a), (b) and (c) shall not include any bar, ingot or wafer that is a decorative bar, ingot or wafer or a collector’s bar, ingot or wafer.”.

### **Amendment of Part III of Fourth Schedule**

**3.** Part III of the Fourth Schedule to the Goods and Services Tax Act is amended —

(a) by inserting the word “and” at the end of paragraph 2(a)(iii)(B)(BB);

(b) by deleting the word “; and” at the end of paragraph 2(b) and substituting a full-stop; and

(c) by deleting sub-paragraph (c) of paragraph 2.

Made on 3 August 2016.

LIM SOO HOON  
*Permanent Secretary*  
*(Finance) (Performance),*  
*Ministry of Finance,*  
*Singapore.*

[R060.001.0013.V45; AG/LEGIS/SL/117A/2015/5 Vol. 1]

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