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**No. S 494**

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

**GOODS AND SERVICES TAX  
(BUILDINGS, FLATS AND TENEMENTS FOR  
RESIDENTIAL PURPOSES) (AMENDMENT)  
ORDER 2012**

In exercise of the powers conferred by paragraph 13(2) of the Third Schedule and paragraph 3(4) of Part III of the Fourth Schedule to the Goods and Services Tax Act, the Minister for Finance hereby makes the following Order:

**Citation and commencement**

1. This Order may be cited as the Goods and Services Tax (Buildings, Flats and Tenements for Residential Purposes) (Amendment) Order 2012 and shall come into operation on 1st October 2012.

**Amendment of paragraph 2**

2. Paragraph 2 of the Goods and Services Tax (Buildings, Flats and Tenements for Residential Purposes) Order 2010 (G.N. No. S 825/2010) is amended by deleting the words “and paragraphs 2(c) and 4(3)(c) of the Fourth Schedule” and substituting the words “, and paragraph 2(c) of Part I and paragraph 3(3)(c) of Part III of the Fourth Schedule,”.

**Amendment of paragraph 3**

3. Paragraph 3 of the Goods and Services Tax (Buildings, Flats and Tenements for Residential Purposes) Order 2010 is amended by deleting the words “and paragraphs 2(c) and 4(3)(c) of the Fourth Schedule” and substituting the words “, and paragraph 2(c) of Part I and paragraph 3(3)(c) of Part III of the Fourth Schedule,”.

Made this 1st day of October 2012.

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

[R060.1.0001 v.49; AG/LLRD/SL/117A/2010/6 Vol. 1]

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