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GOODS AND SERVICES TAX ACT
(CHAPTER 117A)

GOODS AND SERVICES TAX ACT
(AMENDMENT OF FOURTH SCHEDULE) (NO. 2)
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) (No. 2) Order 2019 and comes into operation on 1 September 2019.

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 (i) of paragraph 1(d), the following sub-paragraph:

“(ia) Australia Dragon Rectangular coin;”;

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

“(xia) United Kingdom Royal Arms coin;”;

(c) by deleting sub-paragraph (iaa) of paragraph 1(e) and substituting the following sub-paragraphs:

“(iaa) Australia Dragon Rectangular coin;

(iab) Australia Funnel-Web Spider coin;”;

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

“(xa) United Kingdom Royal Arms coin;”;

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

“(ia) Australia Kangaroo coin;” and

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

“(iia) Australia Lunar coin;”.

Made on 26 August 2019.

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).