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GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX ACT (AMENDMENT OF FOURTH SCHEDULE) ORDER 2021

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 2021 and comes into operation on 6 August 2021.

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 (via) of paragraph 1(e), the following sub-paragraphs:

“(viaa) Canada Creatures of the North series coin;

(viab) Canada Goose coin;”;

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

“(va) South Africa Big Five series coin;”;

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

“(viiia) United Kingdom Royal Arms coin;”.

Made on 5 August 2021.

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).