

---

---

First published in the *Government Gazette*, Electronic Edition, on 12 July 2024 at 5 pm.

## **No. S 590**

### **GOODS AND SERVICES TAX ACT 1993**

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

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) (Amendment) Order 2024.

#### **Amendment of paragraph 2**

2. In the Goods and Services Tax (Non-taxable Public Agency Supplies) Order 2024 (G.N. No. S 380/2024), in paragraph 2, after sub-paragraph (8), insert —

“(9) To avoid doubt, nothing in the Schedule prevents sub-paragraph (8) from applying to any supply described in that sub-paragraph.”.

#### **Amendment of Schedule**

3. In the Goods and Services Tax (Non-taxable Public Agency Supplies) Order 2024, in the Schedule —

(a) after the supplies under **Accounting and Corporate Regulatory Authority Act 2004**, insert —

“**Active Mobility Act 2017**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 28C of the Act for the registration of a registrable personal mobility device	12 July 2024
2. Any supply pursuant to an application under regulations 8 and 9 of the Active Mobility (Registration of Registrable Personal Mobility Devices) Regulations 2019 (G.N. No. S 13/2019) to transfer the registration of a registered responsible person for a registrable personal mobility device	12 July 2024

(b) after the supplies under **Administration of Muslim Law Act 1966**, insert —

“**Air Navigation Act 1966**

<i>Description of supply</i>	<i>Date</i>
1. The grant or renewal under regulation 2H(2) of the Air Navigation (Licensing of Air Services) Regulations (Rg 2) of a licence to provide air services	12 July 2024
2. The grant of a permit under regulation 15(1) of the Air Navigation (Licensing of Air Services) Regulations to provide air services on any non-scheduled journey	12 July 2024
3. The issue under paragraph 4(8) of the Air Navigation Order (O 2) of a certificate of registration of an aircraft	12 July 2024
4. Any supply pursuant to an application for the purposes of paragraph 7(1) or (8) of the Air Navigation Order for the issue or renewal of a Certificate of Airworthiness in respect of an aircraft	12 July 2024

5. Any supply pursuant to an application for the purposes of paragraph 7(7) or (8) of the Air Navigation Order for the issue or renewal of a certificate of validation of a Certificate of Airworthiness in respect of any aircraft	12 July 2024
6. Any supply pursuant to an application under paragraph 8(2) of the Air Navigation Order for a certificate or other form of written approval for the design, production or distribution of any aircraft, aircraft component or aircraft material	12 July 2024
7. Any inspection, test or evaluation carried out under paragraph 8(4) of the Air Navigation Order in connection with the issue of a certificate or other form of written approval mentioned in item 6	12 July 2024
8. Any supply pursuant to an application under paragraph 8A(2) of the Air Navigation Order for or for a renewal of a certificate or other form of written approval for a person to engage in the maintenance of a Singapore registered aircraft or an aircraft component fitted or to be fitted to a Singapore registered aircraft (including the addition of a rating to the certificate or other form of written approval granted or renewed)	12 July 2024

9. Any supply pursuant to an application under paragraph 8B(2) of the Air Navigation Order for or for a renewal of a certificate or other form of written approval for a person to engage in the maintenance of a foreign registered aircraft or an aircraft component fitted or to be fitted to a foreign registered aircraft (including the addition of a rating to the certificate or other form of written approval granted or renewed)	12 July 2024
10. Any supply pursuant to an application for the purposes of paragraph 11 of the Air Navigation Order for an aircraft maintenance licence (including the addition of a rating or additional rating to the licence)	12 July 2024
11. The inclusion of an additional rating in an aircraft maintenance licence under paragraph 11 of the Air Navigation Order	12 July 2024
12. The approval under paragraph 11(9)(c) of the Air Navigation Order of a person to provide a course of training or instruction	12 July 2024
13. Any supply pursuant to an application for the purposes of paragraph 20(1), (3), (3A) or (4) of the Air Navigation Order for or for the renewal of a licence to act as a member of the flight crew of an aircraft or the inclusion or renewal of a rating in the licence	12 July 2024
14. The approval under paragraph 20(13)(c) of the Air Navigation Order for a person to provide a course of training or instruction	12 July 2024

15. The approval or renewal of approval for the purposes of paragraph 20(13)(d) or 23A(2) of the Air Navigation Order for the use of a flight simulation training device for the purpose of conducting any flight training or testing or to provide any course of flight training or instruction	12 July 2024
16. Any supply pursuant to an application for the purposes of paragraph 21 of the Air Navigation Order for the issue of a certificate of validation of any licence as a member of the flight crew of any aircraft granted under the law of any country other than Singapore	12 July 2024
17. The grant under paragraph 55A of the Air Navigation Order of written permission for an exhibition of flying	12 July 2024
18. The approval under paragraph 73A of the Air Navigation Order of a person as qualified to furnish reports to the Chief Executive	12 July 2024
19. The grant, renewal or variation under paragraph 87A of the Air Navigation Order of an operations permit	12 July 2024
20. Any supply pursuant to an application under regulation 5(4) of the Air Navigation (91 — General Operating Rules) Regulations 2018 (G.N. No S 441/2018) for a permit to fly	12 July 2024
21. Any supply (except any supply provided outside Singapore) pursuant to an application under regulation 5(1) of the Air Navigation (119 — Air Operator Certification) Regulations 2018 (G.N. No. S 443/2018) for an air operator certificate	12 July 2024

22. Any supply (except any supply provided outside Singapore) pursuant to an application under regulation 5(1) of the Air Navigation (125 — Complex General Aviation) Regulations 2018 (G.N. No. S 501/2018) for or to renew a complex general aviation certificate	12 July 2024
23. Any supply (except any supply provided outside Singapore) pursuant to an application under regulation 6 of the Air Navigation (137 — Aerial Work) Regulations 2018 (G.N. No. S 502/2018) for or to renew an aerial work certificate	12 July 2024
24. Any supply pursuant to an application under regulation 11 of the Air Navigation (101 — Unmanned Aircraft Operations) Regulations 2019 (G.N. No. S 833/2019) for or to renew a UA operator permit	12 July 2024
25. Any supply pursuant to an application under regulation 13 of the Air Navigation (101 — Unmanned Aircraft Operations) Regulations 2019 to vary a UA operator permit	12 July 2024
26. Any supply pursuant to an application under regulation 15 of the Air Navigation (101 — Unmanned Aircraft Operations) Regulations 2019 for an activity permit	12 July 2024
27. Any supply pursuant to an application under regulation 18A of the Air Navigation (101 — Unmanned Aircraft Operations) Regulations 2019 for a UA cross-border permit	12 July 2024

28. Any supply pursuant to an application under regulation 21 of the Air Navigation (101 — Unmanned Aircraft Operations) Regulations 2019 for or to renew a UA basic training approval	12 July 2024
29. Any supply pursuant to an application under regulation 26 of the Air Navigation (101 — Unmanned Aircraft Operations) Regulations 2019 for or to renew a UATO approval	12 July 2024
30. Any supply pursuant to an application under regulation 28 of the Air Navigation (101 — Unmanned Aircraft Operations) Regulations 2019 to vary a UATO approval	12 July 2024
31. Any supply pursuant to an application under regulation 36 of the Air Navigation (101 — Unmanned Aircraft Operations) Regulations 2019 for a UA pilot licence	12 July 2024
32. Any supply pursuant to an application under regulation 38 of the Air Navigation (101 — Unmanned Aircraft Operations) Regulations 2019 to vary a UA pilot licence	12 July 2024
33. Any supply pursuant to an application under regulation 44 of the Air Navigation (101 — Unmanned Aircraft Operations) Regulations 2019 to register a registrable unmanned aircraft	12 July 2024

34. The grant under regulation 7 of the Air Navigation (92 — Carriage of Dangerous Goods) Regulations 2022 (G.N. No. S 998/2022) of a dangerous goods permit	12 July 2024
35. Any supply pursuant to an application under regulation 5 of the Air Navigation (139 — Aerodromes) Regulations 2023 (G.N. No. S 10/2023) for an aerodrome certificate or a heliport certificate	12 July 2024
36. The renewal under regulation 5 of the Air Navigation (139 — Aerodromes) Regulations 2023 of a heliport certificate	12 July 2024

(c) after the supplies under **Appraisers Act 1906**, insert —

**“Bankruptcy Act (Cap. 20, 2009 Revised Edition) (as in force immediately before 30 July 2020) as applied by section 525 of the Insolvency, Restructuring and Dissolution Act 2018**

<i>Description of supply</i>	<i>Date</i>
1. Any supply made pursuant to the receipt under section 56C or 88A of the Act by the Official Assignee of any proof of debt	12 July 2024
2. The issue under section 56L of the Act of a certificate of inapplicability of a debt repayment scheme by the Official Assignee	12 July 2024
3. The issue under section 56M of the Act of a certificate of failure of a debt repayment scheme by the Official Assignee	12 July 2024
4. The issue under section 56N of the Act of a certificate of completion of a debt repayment scheme by the Official Assignee	12 July 2024



5. The issue under section 95A(1), 123A(1) or 125 of the Act of a certificate of discharge or a certificate of annulment by the Official Assignee	12 July 2024
---	--------------

”;

(d) under **Bus Services Industry Act 2015**, after item 1, insert —

“

2. Any supply pursuant to an application under section 12 of the Act for or to renew a bus service licence	12 July 2024
--	--------------

”;

(e) after the supplies under **Business Names Registration Act 2014**, insert —

“**Civil Aviation Authority of Singapore Act 2009**

<i>Description of supply</i>	<i>Date</i>
1. The grant or extension under section 36 of the Act of a licence to operate an airport	12 July 2024

”;

(f) under **Companies Act 1967**, after item 4, insert —

“

4A. Any supply made pursuant to the receipt under section 262(2), 276(6), 279(3), 316(1) or (3), 317(1), 332(6) or 343(2) of the Act (as in force immediately before 30 July 2020) as applied by section 526 of the Insolvency, Restructuring and Dissolution Act 2018, by the Official Receiver of an office copy of an order, a notice or an account in connection with the issue of a winding up order by the court	12 July 2024
--	--------------

4B. Any supply made pursuant to the receipt under section 270(1) of the Act (as in force immediately before 30 July 2020) as applied by section 526 of the Insolvency, Restructuring and Dissolution Act 2018, by the Official Receiver of a statement as to the affairs of a company after the issue of a winding up order by the court	12 July 2024
4C. Any supply made pursuant to the receipt under section 291(1), 295(4), 308(2), (3), (4) or (7), 316(1) or (3), 317(1), 332(6) or 343(2) of the Act (as in force immediately before 30 July 2020) as applied by section 526 of the Insolvency, Restructuring and Dissolution Act 2018, by the Official Receiver of a statutory declaration, a notice, a declaration, a return, an office copy of an order, or an account and a statement, in connection with the voluntary winding up of a company	12 July 2024
4D. Any supply made pursuant to the receipt for the purposes of section 327 of Act (as in force immediately before 30 July 2020) as applied by section 526 of the Insolvency, Restructuring and Dissolution Act 2018, by the Official Receiver of a proof of debt after the issue of a winding up order by the court	12 July 2024

(g) under **Companies Act 1967**, after item 6, insert —

“

7. Any supply made pursuant to the receipt under rule 150(2) or (4) of the Companies (Winding Up) Rules (R 1) (as in force immediately before 30 July 2020) as applied by section 526 of the Insolvency, Restructuring and Dissolution Act 2018, by the Official Receiver of a memorandum or notice after the issue of a winding up order by the court or in connection with a voluntary winding up of a company	12 July 2024
--	--------------

”;

(h) after the supplies under **Control of Plants Act 1993**, insert —

“**Copyright Act 2021**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 466 of the Act for reconsideration of an IPOS decision mentioned in that section	12 July 2024
2. Any supply pursuant to a filing under the Act of a case (as defined in regulation 26 of the Copyright Tribunals (Procedure) Regulations 2021 (G.N. No. S 883/2021)) to be brought before a Copyright Tribunal	12 July 2024
3. Any supply pursuant to a filing for the purposes of regulation 65(3)(e) of the Copyright Tribunals (Procedure) Regulations 2021 of a notice of intention to present a case in an inquiry by a Copyright Tribunal under section 262(2) of the Act	12 July 2024

”;

(i) after the supplies under **Customs Act 1960**, insert —

---



---

**“Electric Vehicles Charging Act 2022**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 7 of the Act for approval of a model of EV charger	12 July 2024
2. Any supply pursuant to an application under section 12 of the Act for approval to alter or modify an EV charger	12 July 2024
3. Any supply pursuant to an application under section 19 of the Act to register an EV charger	12 July 2024
4. Any supply pursuant to an application under section 27 of the Act to transfer the registration of a registered responsible person for a registered-for-charging EV charger	12 July 2024
5. Any supply pursuant to an application under section 42 of the Act for or to renew a licence to undertake a regulated activity	12 July 2024
6. Any supply pursuant to an application under section 47(1) of the Act to modify the types of EV chargers that a licensee is authorised under its licence to use in undertaking a regulated activity	12 July 2024
7. Any supply pursuant to an application under section 64(3) of the Act for approval of the proposal and plans for compliance with the requirements in section 64(1) of the Act	12 July 2024
8. Any supply pursuant to an application under regulation 16(3) of the Electric Vehicles Charging (Electric Vehicle Chargers) Regulations 2023 (G.N. No. S 786/2023) for approval to use a registered-for-charging EV charger that is a fixed EV charger at a new charger location	12 July 2024

”;

(j) after the supplies under **Employment Act 1968**, insert —

**“Energy Conservation Act 2012**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 41(1)(a) of the Act for type-approval, batch type-approval or modified type-approval of motor vehicles for the purposes of fuel economy and vehicular emissions labelling	12 July 2024

**Environmental Public Health Act 1987**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application for the purposes of section 31J of the Act for a DPWCS licence	12 July 2024

”;

(k) after the supplies under **Goods and Services Tax Act 1993**, insert —

**“Health Products Act 2007**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 24 of the Act for or to renew a manufacturer’s licence, an importer’s licence or a wholesaler’s licence for health products or active ingredients, or a pharmacy licence	12 July 2024
2. Any supply pursuant to an application under section 30 of the Act for the registration of a health product	12 July 2024
3. The retention under section 31 of the Act of the registration of a health product	12 July 2024

---

---

4. Any supply pursuant to the giving under regulation 4 of the Health Products (Cosmetic Products — ASEAN Cosmetic Directive) Regulations 2007 (G.N. No. S 683/2007) of a notification for placing a cosmetic product in the market	12 July 2024
5. Any supply pursuant to the giving under regulation 48(2) of the Health Products (Medical Devices) Regulations 2010 (G.N. No. S 436/2010) of a notification of any change or proposed change to particulars furnished in relation to an application by a licensee for a licence relating to a medical device or that significantly affects the activities of the licensee authorised by that licence, or pursuant to an application under regulation 48(4) for approval to make any change that significantly affects the activities of the licensee authorised by that licence	12 July 2024
6. Any supply pursuant to an application under regulation 49(2) of the Health Products (Medical Devices) Regulations 2010 for approval to effect any change or proposed change to any particulars provided in relation to the registration of a medical device or that may affect the safety, quality or efficacy of the medical device	12 July 2024

---

---

7. Any supply pursuant to an application under regulation 5(3) of the Health Products (Therapeutic Products) Regulations 2016 (G.N. No. S 329/2016) for approval to import a consignment of a therapeutic product that is in all respects the same as a registered therapeutic product, the registrant of which has not authorised the applicant to import that registered therapeutic product	12 July 2024
8. Any supply pursuant to an application under regulation 6 of the Health Products (Therapeutic Products) Regulations 2016 for approval to import a consignment of a therapeutic product that contains a psychotropic substance	12 July 2024
9. Any supply pursuant to an application under regulation 8 of the Health Products (Therapeutic Products) Regulations 2016 for approval to export a consignment of a therapeutic product that contains a psychotropic substance	12 July 2024
10. Any supply pursuant to the giving under regulation 41(2) of the Health Products (Therapeutic Products) Regulations 2016 of a notice of any change or proposed change to particulars furnished in relation to an application by a licensee for a licence relating to a therapeutic product or that significantly affects the activities of the licensee authorised by that licence, or pursuant to an application under regulation 41(4) for approval to make any change that significantly affects the activities of the licensee authorised by that licence	12 July 2024

---

---

11. Any supply pursuant to an application under regulation 42(2) of the Health Products (Therapeutic Products) Regulations 2016 for approval to effect any change to any particulars provided in relation to the registration of a therapeutic product or that may affect the safety, quality or efficacy of the therapeutic product	12 July 2024
12. Any supply pursuant to an application for the purposes of regulation 3(1)(b)(ii) of the Health Products (Licensing of Retail Pharmacies) Regulations 2016 (G.N. No. S 330/2016) for approval of a special mode for supply of a specified health product carried out at or from a retail pharmacy specified in a pharmacy licence	12 July 2024
13. Any supply pursuant to an application for the purposes of regulation 4 of the Health Products (Licensing of Retail Pharmacies) Regulations 2016 for approval to provide telepharmacy services at or from a retail pharmacy specified in a pharmacy licence	12 July 2024
14. Any supply pursuant to an application under regulation 7 of the Health Products (Licensing of Retail Pharmacies) Regulations 2016 for approval to make changes relating to a pharmacy licence	12 July 2024
15. Any supply pursuant to an application under regulation 5(2) of the Health Products (Clinical Research Materials) Regulations 2016 (G.N. No. S 332/2016) for approval to import a consignment of a clinical research material that is a therapeutic product and that contains any psychotropic substance	12 July 2024



16. Any supply pursuant to an application under regulation 6 of the Health Products (Clinical Research Materials) Regulations 2016 for approval to export a consignment of any clinical research material that is a therapeutic product and that contains any psychotropic substance	12 July 2024
17. Any supply pursuant to an application under regulation 9 of the Health Products (Oral Dental Gums) Regulations 2016 (G.N. No. S 539/2016) for approval or to renew the approval of an advertisement of an oral dental gum	12 July 2024
18. Any supply pursuant to an application under regulation 10 of the Health Products (Oral Dental Gums) Regulations 2016 for approval for variation of an approved advertisement of an oral dental gum	12 July 2024
19. Any supply pursuant to an application under regulation 10A of the Health Products (Oral Dental Gums) Regulations 2016 for approval to transfer an approval of an advertisement of an oral dental gum to another person	12 July 2024
20. Any supply pursuant to an application under regulation 24(3) of the Health Products (Oral Dental Gums) Regulations 2016 for approval for any change or proposed change to any particulars furnished in relation to an application for the licensee's licence relating to an oral dental gum or that significantly affects the activities of the licensee authorised by that licence	12 July 2024

---

---

21. Any supply pursuant to an application under regulation 25 of the Health Products (Oral Dental Gums) Regulations 2016 for approval to effect any change to any particulars provided in relation to the registration of an oral dental gum or that may affect the safety of the oral dental gum	12 July 2024
22. Any supply pursuant to the giving under regulation 4(2) of the Health Products (Cell, Tissue and Gene Therapy Products) Regulations 2021 (G.N. No. S 104/2021) of a notice for the manufacture of a CTGT product that is a result of only minimal manipulation of cell or tissue	12 July 2024
23. Any supply pursuant to the giving under regulation 7(2) of the Health Products (Cell, Tissue and Gene Therapy Products) Regulations 2021 of a notice for the import of a CTGT product that is a result of only minimal manipulation of cell or tissue	12 July 2024
24. Any supply pursuant to the giving under regulation 10(2) of the Health Products (Cell, Tissue and Gene Therapy Products) Regulations 2021 of a notice for the supply by wholesale of a CTGT product that is a result of only minimal manipulation of cell or tissue	12 July 2024
25. Any supply pursuant to the giving under regulation 16(1)(a) of the Health Products (Cell, Tissue and Gene Therapy Products) Regulations 2021 of a notice for the supply of a Class 1 CTGT product	12 July 2024

<p>26. Any supply pursuant to the submission under regulation 45(2) of the Health Products (Cell, Tissue and Gene Therapy Products) Regulations 2021 of a notice of any change or proposed change to particulars provided in relation to the application by a licensee for a licence for a CTGT product or that significantly affects the activities of the licensee authorised by that licence, or pursuant to an application under regulation 45(4) for approval to make any change that significantly affects the activities of the licensee authorised by that licence</p>	12 July 2024
<p>27. Any supply pursuant to an application under regulation 48(2) of the Health Products (Cell, Tissue and Gene Therapy Products) Regulations 2021 for approval to effect any change to any particulars provided in relation to the registration of a CTGT product or that may affect the quality, safety or efficacy of the CTGT product</p>	12 July 2024
<p>28. Any supply pursuant to an application under regulation 17(1) of the Health Products (Active Ingredients) Regulations 2023 (G.N. No. S 831/2023) for approval to import a consignment of an active ingredient that is a psychotropic substance</p>	12 July 2024
<p>29. Any supply pursuant to an application under regulation 18 of the Health Products (Active Ingredients) Regulations 2023 for approval to export a consignment of an active ingredient that is a psychotropic substance</p>	12 July 2024

30. Any supply pursuant to the giving under regulation 30(2) of the Health Products (Active Ingredients) Regulations 2023 of a notice of any change or proposed change to particulars provided in relation to an application by a licensee for a licence relating to any active ingredient or that significantly affects the activities of the licensee authorised by that licence, or pursuant to an application for the purposes of regulation 30(3) for approval to make any change that significantly affects the activities of the licensee authorised by that licence	12 July 2024
---	--------------

#### Healthcare Services Act 2020

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 10 of the Act for or to renew a licence to provide a licensable healthcare service	12 July 2024
2. Any supply pursuant to an application under section 11A of the Act for approval of any permanent premises, conveyance or other service delivery mode by which a licensable healthcare service is or is intended to be provided	12 July 2024
3. Any supply pursuant to an application under section 11C of the Act for approval to provide a specified service for a licensable healthcare service	12 July 2024
4. Any supply pursuant to an application under section 15 of the Act to amend a licence	12 July 2024

(l) under **Insolvency, Restructuring and Dissolution Act 2018**, after item 3, insert —

4. Any supply made pursuant to the receipt under section 47(3) of the Act by the Official Receiver of a notice of the appointment of a liquidator in a members' voluntary winding up or a scheme manager in relation to a scheme of arrangement	12 July 2024
5. Any supply made by the licensing officer pursuant to an application under section 51 of the Act for or to renew an insolvency practitioner's licence	12 July 2024
6. Any supply made pursuant to the receipt under section 81(1) or (2), 83(1)(c)(i) or 85(1)(a) of the Act by the Official Receiver of a notice, a copy of a statement or a detailed account after the appointment or cessation of the appointment of a receiver or manager	12 July 2024
7. Any supply made pursuant to the receipt under section 94(3)(e) or (5)(a), 105(1)(a), 108(7), 111(7)(c), 112(3) or 115(5) of the Act by the Official Receiver of a statutory declaration, a notice or a copy of an order in connection with the appointment, or expiry or extension of term, of an interim judicial manager or a judicial manager or the entry or discharge of a company into or from interim judicial management or judicial management	12 July 2024
8. Any supply made pursuant to the receipt under section 149(6), 186(4), 191(1) or (3), 192(1) or 208(2) of the Act by the Official Receiver of a copy of an order, a notice, or an account and a statement after the issue of a winding up order by the court	12 July 2024

---

---

9. Any supply made pursuant to the receipt under section 161(1), 165(7), 180(3) or (8), 186(4), 191(1) or (3), 192(1) or 208(2) of the Act by the Official Receiver of a statutory declaration, a notice, a return, a copy of an order, or an account and a statement in connection with the voluntary winding up of a company	12 July 2024
10. Any supply made pursuant to the receipt under section 290(2) of the Act by the Official Assignee of any proof of debt required from any creditor	12 July 2024
11. The issue under section 299 of the Act of a certificate of inapplicability of a debt repayment scheme by the Official Assignee	12 July 2024
12. The issue under section 300 of the Act of a certificate of failure of a debt repayment scheme by the Official Assignee	12 July 2024
13. The issue under section 301 of the Act of a certificate of completion of a debt repayment scheme by the Official Assignee	12 July 2024
14. The issue under section 358(1)(b) or 393(1) of the Act of a certificate of annulment by the Official Assignee	12 July 2024

15. Any supply made pursuant to the receipt under regulation 11 of the Insolvency, Restructuring and Dissolution (Voluntary Winding Up) Regulations 2020 (G.N. No. S 608/2020) as applied by regulation 7 of the Insolvency, Restructuring and Dissolution (Simplified Winding Up) Regulations 2021 (G.N. No. S 47/2021) by the Official Receiver of a proof of debt	12 July 2024
--	--------------

(m) after the supplies under **Insolvency, Restructuring and Dissolution Act 2018**, insert —

**“Land Acquisition Act 1966**

<i>Description of supply</i>	<i>Date</i>
1. The supply of a verbatim transcript of any proceedings of the Appeals Board	12 July 2024
2. The supply of a copy of any instrument or a document in the possession of the Appeals Board	12 July 2024

**Legal Profession Act 1966**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 36B of the Act to register, or to renew the registration of, a foreign lawyer to practise both Singapore law and foreign law in Singapore	12 July 2024
2. Any supply pursuant to an application under section 36C of the Act to register, or to renew the registration of, a foreign lawyer to practise foreign law in Singapore	12 July 2024

---

---

3. Any supply pursuant to an application under section 36D of the Act to register, or to renew the registration of, a foreign lawyer to be a director, partner or shareholder in, or to share in the profits of, a Singapore law practice	12 July 2024
4. Any supply pursuant to an application under section 36E of the Act to register, or to renew the registration of, a solicitor to practise Singapore law in a Joint Law Venture or its constituent foreign law practice, Qualifying Foreign Law Practice or licensed foreign law practice	12 July 2024
5. Any supply pursuant to an application under section 36G of the Act to register, or to renew the registration of, a regulated non-practitioner	12 July 2024
6. Any supply pursuant to an application under section 131 of the Act for or to renew a law firm licence	12 July 2024
7. Any supply pursuant to an application under section 138 of the Act for or to renew a limited liability law partnership licence	12 July 2024
8. Any supply pursuant to an application under section 153 of the Act for or to renew a law corporation licence	12 July 2024
9. Any supply pursuant to an application under section 169 of the Act for or to renew a Joint Law Venture licence	12 July 2024
10. Any supply pursuant to an application under section 170 of the Act for or to renew a Formal Law Alliance licence	12 July 2024



---

---

11. Any supply pursuant to an application under section 171 of the Act for or to renew a Qualifying Foreign Law Practice licence	12 July 2024
12. Any supply pursuant to an application under section 172 of the Act for or to renew a foreign law practice licence	12 July 2024
13. Any supply pursuant to a notice under section 173 of the Act by a foreign law practice of the establishment of a representative office in Singapore	12 July 2024
14. Any supply pursuant to an application for the purposes of section 176(1) of the Act for or to renew an approval for a foreign lawyer to be a director, partner or shareholder in a Singapore law practice, or to share in the profits of a Singapore law practice	12 July 2024
15. Any supply pursuant to an application for the purposes of section 176(9) of the Act for or to renew an approval for a foreign law practice to be a shareholder in a Singapore law practice which is a law corporation, or to share in the profits of a Singapore law practice	12 July 2024
16. Any supply pursuant to an application under section 184A of the Act for or to renew a Singapore group practice licence or a foreign group practice licence	12 July 2024

17. Any supply pursuant to an application under rule 83(a) of the Legal Profession (Law Practice Entities) Rules 2015 (G.N. No. S 699/2015) to amend or issue a licence, certificate of approval or certificate of registration issued under Part 9A of the Act or under those Rules	12 July 2024
18. Any supply pursuant to an application under rule 24(a) of the Legal Profession (Regulated Individuals) Rules 2015 (G.N. No. S 701/2015) to amend or issue a foreign practitioner certificate or a certificate of registration issued under those Rules	12 July 2024
19. Any supply pursuant to an application under rule 24(c) of the Legal Profession (Regulated Individuals) Rules 2015 for the appropriate letter or certificate of good standing	12 July 2024

(n) under **Limited Liability Partnerships Act 2005**, after item 2, insert —

“

3. Any supply pursuant to the receipt under paragraph 9(2), 18(1), 24(6), 26(3), 63(1) or (3), 64(1), 86(6) or 97(2) of the Fifth Schedule to the Act by the Official Receiver of an office copy of an order, a statement as to the affairs of a limited liability partnership, a notice, and an account and a statement, in connection with the issue of a winding up order by the court	12 July 2024
---	--------------

4. Any supply pursuant to the receipt under paragraph 37(1), 42(4), 55(2), (3), (4) or (7), 63(1) or (3), 64(1) or 86(6) of the Fifth Schedule to the Act by the Official Receiver of a statutory declaration, a notice, a declaration, a return, an office copy of an order, or an account and a statement, in connection with the voluntary winding up of a limited liability partnership	12 July 2024
5. Any supply pursuant to the receipt under paragraph 75 of the Fifth Schedule to the Act by the Official Receiver of any proof of debt after the issue of a winding up order by the court	12 July 2024
6. Any supply pursuant to the receipt under rule 145(2) or (4) or 154(3) or (4) of the Limited Liability Partnerships (Winding Up) Rules (R 2) by the Official Receiver of a memorandum, a notice, a report or an account after the issue of a winding up order by the court or in connection with the voluntary winding up of a limited liability partnership	12 July 2024

(o) after the supplies under **Limited Partnerships Act 2008**, insert —

**“Maritime and Port Authority of Singapore Act 1996**

<i>Description of supply</i>	<i>Date</i>
1. The grant under section 60 of the Act of an exemption from the requirement for a vessel or class of vessel navigating in any pilotage district to be under pilotage	12 July 2024
2. The grant under section 81(3) of the Act of a public licence	12 July 2024

3. The grant or renewal under regulation 6 or 36 of the Maritime and Port Authority of Singapore (Harbour Craft) Regulations (Rg 3) of a harbour craft licence	12 July 2024
4. The grant or renewal under regulation 39 of the Maritime and Port Authority of Singapore (Harbour Craft) Regulations of a permission to use a harbour craft within the port otherwise than in accordance with those Regulations	12 July 2024
5. The grant or renewal under regulation 18(1) or 19(4) of the Maritime and Port Authority of Singapore (Harbour Craft Manning Licence Examination) Regulations (Rg 4) of a manning licence	12 July 2024
6. The grant or renewal for the purposes of regulation 5 or 6 of the Maritime and Port Authority of Singapore (Pleasure Craft) Regulations (Rg 6) of a pleasure craft licence	12 July 2024
7. The transfer under regulation 12 of the Maritime and Port Authority of Singapore (Pleasure Craft) Regulations of a pleasure craft licence to a new owner, and the registration of the change in ownership	12 July 2024
8. The grant or renewal under regulation 29 or 39 of the Maritime and Port Authority of Singapore (Pleasure Craft) Regulations of a driving licence	12 July 2024
9. The issue under regulation 63H of the Maritime and Port Authority of Singapore (Port) Regulations (Rg 7) of a ferry service licence	12 July 2024

10. The grant for the purposes of regulation 64(1) of the Maritime and Port Authority of Singapore (Port) Regulations of a licence or authorisation to ply for hire, sell or expose for sale any goods, or exchange money, solicit custom or provide any services, within the port	12 July 2024
--	--------------

### Medicines Act 1975

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 11 or 14 of the Act for or to renew a product licence, an import licence, a manufacturer's licence or a wholesale dealer's licence	12 July 2024
2. Any supply pursuant to an application under section 17 of the Act for the approval to vary a product licence, an import licence, a manufacturer's licence or a wholesale dealer's licence	12 July 2024
3. Any supply pursuant to an application under regulation 4 of the Medicines (Medical Advertisements) Regulations (Rg 2) for or to renew a permit to issue or cause to be issued any medical advertisement or to conduct any sales promotion	12 July 2024
4. Any supply pursuant to an application under regulation 13 of the Medicines (Medical Advertisements) Regulations for approval to alter or amend the contents of any medical advertisement for which a permit has been granted	12 July 2024
5. Any supply pursuant to an application under regulation 13A of the Medicines (Medical Advertisements) Regulations for approval to transfer a permit granted under those Regulations to another person	12 July 2024

6. Any supply pursuant to an application under regulation 4 of the Medicines (Export Licence for Psychotropic Substances) Regulations (Rg 9) for an export licence to export a consignment of a psychotropic substance or a medicinal product containing any psychotropic substance	12 July 2024
---	--------------

(p) after the supplies under **Mental Capacity Act 2008**, insert —

**“Merchant Shipping (Civil Liability and Compensation for Bunker Oil Pollution) Act 2008**

<i>Description of supply</i>	<i>Date</i>
1. The issue under section 13(1) of the Act of a Bunker Convention certificate	12 July 2024

**Merchant Shipping (Maritime Labour Convention) Act 2014**

<i>Description of supply</i>	<i>Date</i>
1. The issue under section 50(1) of the Act of a Declaration of Maritime Labour Compliance	12 July 2024
2. The issue under regulation 4(2) of the Merchant Shipping (Maritime Labour Convention) (Seafarer Recruitment and Placement Services) Regulations 2014 (G.N. No. S 178/2014) of a certificate of authorisation to operate a seafarer recruitment and placement service	12 July 2024

**Merchant Shipping (Wreck Removal) Act 2017**

<i>Description of supply</i>	<i>Date</i>
1. The issue under section 16(2) of the Act of a certificate that a ship is covered by wreck removal insurance for the period of the certificate	12 July 2024

**Merchant Shipping Act 1995**

<i>Description of supply</i>	<i>Date</i>
1. The provisional registration or registration anew under section 12 or 35 of the Act of a ship	12 July 2024
2. The registration under regulation 4 of the Merchant Shipping (Survey of Singapore Ships) Regulations (Rg 6) of a person as a surveyor	12 July 2024
3. The issue or renewal pursuant to the Merchant Shipping (Safety Convention) Regulations (Rg 11) of a permit to operate high speed craft	12 July 2024
4. The issue or renewal under regulation 7(1) of the Merchant Shipping (Wing-in-Ground Craft) Regulations 2010 (G.N. No. S 200/2010) of a permit to operate WIG craft	12 July 2024
5. The grant of initial registry or the renewal of the registry under regulation 11(3) of the Merchant Shipping (Pleasure Craft) Regulations 2020 (G.N. No. S 161/2020) of a pleasure craft	12 July 2024

**Misuse of Drugs Act 1973**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under regulation 4 of the Misuse of Drugs Regulations (Rg 1) for a licence to import, export, manufacture or sell a controlled drug	12 July 2024

**Moneylenders Act 2008**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 5 or 6 of the Act for or to renew a licence (including, where a licensee has more than one place of business, for each additional place of business)	12 July 2024
2. Any supply pursuant to an application under section 91 of the Act — (a) for or to extend an exemption; or (b) to vary or revoke any existing conditions of an exemption	12 July 2024

**Notaries Public Act 1959**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under rule 5 of the Notaries Public Rules (R 1) for appointment or re-appointment as a notary public	12 July 2024

**Parking Places Act 1974**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application for the purposes of section 6A(3) of the Act for approval of a proposal or plan for the provision of parking lots in a private parking place	12 July 2024



2. Any supply pursuant to an application under rule 4(2) of the Parking Places (Licensing and Control of Private Parking Places for Heavy Vehicles) Rules (R 1) for a licence to maintain or operate a private parking place for heavy vehicles	12 July 2024
3. Any supply pursuant to an application under rule 5(1) of the Parking Places (Parking of Heavy Vehicles) Rules (R 4) for a vehicle parking certificate	12 July 2024

### Patents Act 1994

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under rule 7(1) of the Patents (Patent Agents) Rules 2001 (G.N. No. S 645/2001) to register a patent agent	12 July 2024
2. Any supply pursuant to an application under rule 9 of the Patents (Patent Agents) Rules 2001 for a practising certificate	12 July 2024
3. Any supply pursuant to an application under rule 10B or 10C of the Patents (Patent Agents) Rules 2001 to register, or to renew the registration of, a foreign patent agent	12 July 2024
4. Any supply pursuant to an application under rule 22 of the Patents (Patent Agents) Rules 2001 to restore the registration of a patent agent or a foreign patent agent	12 July 2024

### Pawnbrokers Act 2015

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 7 or 9 of the Act for or to renew a licence for pawnbroking	12 July 2024

2. Any supply pursuant to an application under section 43 of the Act — (a) for or to extend a waiver of a requirement of the Act; or (b) to add to, vary or cancel any condition of such waiver	12 July 2024
---	--------------

(q) after the supplies under **Planning Act 1998**, insert —

**“Point-to-Point Passenger Transport Industry Act 2019**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 12 of the Act for or to renew a street-hail service licence	12 July 2024
2. Any supply pursuant to an application under section 18 of the Act for or to renew a ride-hail service licence	12 July 2024

**Poisons Act 1938**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application for the purposes of section 10 of the Act for a licence for the import, possession for sale, sale or offer for sale of any poison	12 July 2024

**Precious Stones and Precious Metals (Prevention of Money Laundering, Terrorism Financing and Proliferation Financing) Act 2019**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 7 of the Act for or to renew the registration of a registered dealer	12 July 2024

(r) after the supplies under **Property Tax Act 1960**, insert —

**“Rapid Transit Systems Act 1995**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 13 of the Act for a licence to operate any rapid transit system	12 July 2024

(s) after the supplies under **Regulation of Imports and Exports Act 1995**, insert —

**“Residential Property Act 1976**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to the receipt under section 3(5) of the Act by the Controller of a statement by the legal personal representatives or trustees of the will or estate of a deceased person	12 July 2024
2. Any supply pursuant to an application for the purposes of the issue under section 10(2), 11(2) or 16(2) of the Act of a certificate that a Singapore company, Singapore limited liability partnership or Singapore society (as the case may be) may acquire and retain residential properties in accordance with the provisions of the Act	12 July 2024
3. Any supply pursuant to an application for the purposes of the grant under section 14(2), 14A(2) or 17(2) of the Act of approval for a Singapore company to become a foreign company, for a Singapore limited liability partnership to become a foreign limited liability partnership, or for a Singapore society to become a foreign society, as the case may be	12 July 2024

---

---

4. Any supply pursuant to an application under section 25(2) of the Act for approval for a foreign person to acquire or retain residential property (including by way of a foreign person who is the personal representative of a deceased person, being registered as the proprietor by transmission of any residential property of the deceased person under section 107 of the Land Titles Act 1993)	12 July 2024
5. Any supply pursuant to the making of any representation under section 25(12) of the Act against the Minister's refusal to grant an approval under section 25 of the Act	12 July 2024
6. Any supply pursuant to an application under section 26 of the Act for the Controller's approval for a Singapore entity to convert to a converted entity, and to retain an estate or interest in any residential property	12 July 2024
7. Any supply pursuant to an application under section 28 or 28A of the Act for approval to change the use of or develop land, as the case may be	12 July 2024
8. Any supply pursuant to an application under section 30 of the Act for written permission for any government of a foreign State or territory outside Singapore or any accredited agent of that government or any religious group in Singapore to purchase or acquire any estate or interest in any residential property	12 July 2024

9. Any supply pursuant to an application under section 31(2) of the Act for approval for a housing developer to purchase or acquire an estate or interest in any residential property	12 July 2024
10. Any supply pursuant to an appeal under section 31A of the Act to the Minister	12 July 2024
11. Any assessment of a person's suitability for exemption under section 32 of the Act	12 July 2024
12. Any supply pursuant to the filing of a document or statutory declaration required as a condition of an exemption granted under section 32 of the Act	12 July 2024
13. Any supply pursuant to an application for the purposes of varying a condition attached to a grant of approval under section 25 or any other provision of the Act	12 July 2024

### Resource Sustainability Act 2019

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 29(1) of the Act for a licence to operate the producer responsibility scheme (beverage container return scheme)	12 July 2024

(t) under **Road Traffic Act 1961**, after item 10, insert —

“

10A. Any supply pursuant to an application under rule 3(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules to register as the owner of a motor vehicle or trailer	12 July 2024
--	--------------

10B. Any supply pursuant to an application under rule 25(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules to transfer the registration of a motor vehicle	12 July 2024
10C. Any supply pursuant to an application under rule 25(4) or (5) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules to temporarily transfer or extend the temporary transfer of the registration of a vehicle	12 July 2024
10D. Any supply pursuant to an application under rule 33(1) or (5) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules to re-register a private motor car as an off-peak car or vice versa	12 July 2024
10E. Any supply pursuant to an application under rule 57(2) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a visitor's permit	12 July 2024
10F. Any supply pursuant to an application under rule 69(1)(b) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules to re-register a motor vehicle as a classic vehicle	12 July 2024

(u) under **Road Traffic Act 1961**, after item 11, insert —

“

11A. 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 for a licence to drive public service vehicles, to act as a conductor in public service vehicles or ride a trishaw	12 July 2024
11B. Any supply pursuant to an application under rule 9(1) of the Road Traffic (Public Service Vehicles) (Vocational Licences and Conduct of Drivers, Conductors, Trishaw Riders and Passengers) Rules for the renewal of a vocational licence	12 July 2024

”;

(v) under **Road Traffic Act 1961**, after item 12, insert —

“

13. Any supply pursuant to an application under rule 3 of the Road Traffic (Authorisation of Security Officers) Rules 2015 (G.N. No. S 176/2015) to authorise a security officer to regulate traffic on a public road undergoing road works	12 July 2024
14. Any supply pursuant to an application under rule 5(2) of the Road Traffic (Control of Width and Length of Motor Vehicles) Rules 2010 (G.N. No. S 626/2010) for a trip permit or term permit	12 July 2024
15. Any supply pursuant to an application under rule 3(1) of the Road Traffic (Public Service Vehicles) Rules (R 14) for or to renew a public service vehicle licence	12 July 2024

16. Any supply pursuant to an application under rule 4(1) of the Road Traffic (Registration of Power-Assisted Bicycles) Rules 2017 (G.N. No. S 451/2017) to register a power-assisted bicycle in the owner's name	12 July 2024
17. Any supply pursuant to an application under rule 5(1) of the Road Traffic (Registration of Power-Assisted Bicycles) Rules 2017 to transfer the registration of a power-assisted bicycle	12 July 2024
18. Any supply pursuant to an application under rule 2 of the Road Traffic (Registration of Trishaws) Rules (R 40) to register a trishaw	12 July 2024

(w) after the supplies under **Sale of Food Act 1973**, insert —

**“Shared Mobility Enterprises (Control and Licensing) Act 2020**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 10 of the Act for or to renew a licence to provide a shared mobility service	12 July 2024
2. Any supply pursuant to an application under section 15(2) of the Act to modify any condition of a licensee's licence mentioned in section 13(2)(b) of the Act	12 July 2024



**Small Motorised Vehicles (Safety) Act 2020**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under section 6 of the Act for an import approval for the import of any small motorised vehicle	12 July 2024

**Street Works Act 1995**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under regulation 5(1) of the Street Works (Works on Public Streets) Regulations (Rg 2) for approval for any works to be carried out on a public street	12 July 2024
2. Any supply pursuant to an application under regulation 4(3) of the Street Works (Advertisement on Road Structures, Road Related Facilities and Public Streets) Regulations (Rg 6) for written permission to affix or display, or cause to be affixed or displayed, any advertisement on or at any road structure, road related facility or public street	12 July 2024

**Supreme Court of Judicature Act 1969**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under rule 5 of the Commissioners for Oaths Rules (R 3) for appointment or reappointment of a person as a commissioner for oaths	12 July 2024

**Termination of Pregnancy Act 1974**

<i>Description of supply</i>	<i>Date</i>
1. An approval of any institution, hospital, maternity home, clinic or other place as an approved institution for the purpose of the Act	12 July 2024

**Tobacco (Control of Advertisements and Sale) Act 1993**

<i>Description of supply</i>	<i>Date</i>
1. Any supply pursuant to an application under regulation 3 or 6 of the Tobacco (Control of Advertisements and Sale) (Licensing) Regulations 2017 (G.N. No. S 763/2017) for or to renew a licence	12 July 2024
2. Any supply pursuant to an application under regulation 7 of the Tobacco (Control of Advertisements and Sale) (Licensing) Regulations 2017 for approval to make changes to particulars contained in an import and wholesale licence or a retail licence or in the application for such licence	12 July 2024

”; and

(x) under **Variable Capital Companies Act 2018**, after item 3, insert —

<p>4. Any supply made pursuant to the receipt under section 262(2), 276(6), 279(3), 316(1) or (3), 317(1), 332(6) or 343(2) of the Companies Act 1967 (as in force immediately before 30 July 2020) as applied by section 33(2) or 130(1) of the Variable Capital Companies Act 2018, by the Official Receiver of an office copy of an order, a notice or an account in connection with the issue of a winding up order by the court</p>	12 July 2024
<p>5. Any supply made pursuant to the receipt under section 270(1) of the Companies Act 1967 (as in force immediately before 30 July 2020) as applied by section 33(2) or 130(1) of the Variable Capital Companies Act 2018, by the Official Receiver of a statement as to the affairs of a sub-fund of an umbrella VCC or a variable capital company after the issue of a winding up order by the court</p>	12 July 2024
<p>6. Any supply made pursuant to the receipt under section 291(1), 295(4), 308(2), (3), (4) or (7), 316(1) or (3), 317(1), 332(6) or 343(2) of the Companies Act 1967 (as in force immediately before 30 July 2020) as applied by section 33(2) or 130(1) of the Variable Capital Companies Act 2018, by the Official Receiver of a statutory declaration, a notice, a declaration, a return, an office copy of an order, or an account and a statement, in connection with the voluntary winding up of a sub-fund of an umbrella VCC or a variable capital company</p>	12 July 2024

---

---

7. Any supply made pursuant to the receipt for the purposes of section 327 of the Companies Act 1967 (as in force immediately before 30 July 2020) as applied by section 33(2) or 130(1) of the Variable Capital Companies Act 2018, by the Official Receiver of a proof of debt after the issue of a winding up order by the court	12 July 2024
8. Any supply made pursuant to the receipt under rule 48(6), 152(2) or (4) or 179 of the Variable Capital Companies (Winding Up) Rules 2020 (G.N. No. S 533/2020), by the Official Receiver of a copy of an order, a memorandum, a notice, or an account and a statement, after the issue of a winding up order by the court or in connection with the voluntary winding up of a sub-fund of an umbrella VCC or a variable capital company	12 July 2024

Made on 12 July 2024.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[AG/LEGIS/SL/117A/2020/16]