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**No. S 638**

GOODS AND SERVICES TAX (AMENDMENT) ACT 2017  
(ACT 37 OF 2017)

GOODS AND SERVICES TAX (AMENDMENT) ACT 2017  
(COMMENCEMENT) NOTIFICATION 2017

In exercise of the powers conferred by section 1(2) of the Goods and Services Tax (Amendment) Act 2017, the Minister for Finance makes the following Notification:

1. This Notification is the Goods and Services Tax (Amendment) Act 2017 (Commencement) Notification 2017.
2. Sections 2 to 7, 10 and 11 of the Goods and Services Tax (Amendment) Act 2017 come into operation on 1 January 2018.
3. Section 9 of the Goods and Services Tax (Amendment) Act 2017 comes into operation on 1 April 2018.

Made on 31 October 2017.

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

[R60.1.0013.V46; AG/LEGIS/LEG/B/2016/34 Vol. 2]