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GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX ACT 1993 (AMENDMENT OF THIRD SCHEDULE) ORDER 2022

In exercise of the powers conferred by section 17(6) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Goods and Services Tax Act 1993 (Amendment of Third Schedule) Order 2022 and comes into operation on 1 September 2022.

Amendment of Third Schedule

2. In the Third Schedule to the Goods and Services Tax Act 1993, in paragraph 12 —

- (a) replace “, including entertainments duty,” with “are imposed or levied by reason of the supply of goods or services, including any”;
- (b) replace “film hire duty” with “waterborne tax”; and
- (c) delete “are imposed or levied by reason of the supply of goods or services”.

Made on 24 August 2022.

LAI WEI LIN
*Second Permanent Secretary,
Ministry of Finance,
Singapore.*

[R060.001.0001v.59; AG/LEGIS/SL/117A/2020/8 Vol. 1]

(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act 1993).