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## GOODS AND SERVICES TAX (AMENDMENT) ACT 2014 (ACT 31 OF 2014)

## GOODS AND SERVICES TAX (AMENDMENT) ACT 2014 (COMMENCEMENT) NOTIFICATION 2014

In exercise of the powers conferred by section 1 of the Goods and Services Tax (Amendment) Act 2014, the Minister for Finance hereby makes the following Notification:

**1.** This Notification may be cited as the Goods and Services Tax (Amendment) Act 2014 (Commencement) Notification 2014.

**2.** The Goods and Services Tax (Amendment) Act 2014 shall come into operation on 1 January 2015.

Made on 25 November 2014.

LIM SOO HOON

Permanent Secretary (Finance) (Performance), Ministry of Finance, Singapore.

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