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No. S 828

GOODS AND SERVICES TAX ACT
(CHAPTER 117A)

GOODS AND SERVICES TAX ACT
(AMENDMENT OF FOURTH SCHEDULE)
ORDER 2013

In exercise of the powers conferred by section 22(2)(b) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2013 and shall come into operation on 1st January 2014.

Amendment 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 (ix) of paragraph 1(d), the following sub-paragraph:

“(x) United Kingdom Britannia coin;”;

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

“(ix) United Kingdom Britannia coin;”.

Made this 26th day of December 2013.

LIM SOO HOON
Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.

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