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GOODS AND SERVICES TAX (AMENDMENT) ACT 2018
(ACT 52 OF 2018)

GOODS AND SERVICES TAX (AMENDMENT) ACT 2018
(COMMENCEMENT) NOTIFICATION 2018

In exercise of the powers conferred by section 1 of the Goods and Services Tax (Amendment) Act 2018, the Minister for Finance makes the following Notification:

1. This Notification is the Goods and Services Tax (Amendment) Act 2018 (Commencement) Notification 2018.
2. The Goods and Services Tax (Amendment) Act 2018, except section 17, comes into operation on 1 January 2019.
3. Section 17 of the Goods and Services Tax (Amendment) Act 2018 comes into operation on 1 January 2020.

Made on 27 December 2018.

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

[R060.001.0013.V 47; AG/LEGIS/LEG/B/2017/43 Vol. 4]