

GOODS AND SERVICES TAX ACT  
(CHAPTER 117A, SECTION 28(1))

GOODS AND SERVICES TAX (NON-TAXABLE  
GOVERNMENT SUPPLIES) ORDER

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
  2. Non-Taxable Government supplies  
The Schedule
- 

[1st January 2004]

**Citation**

1. This Order may be cited as the Goods and Services Tax (Non-Taxable Government Supplies) Order.

**Non-Taxable Government supplies**

2. The supplies made by the Government specified in the Schedule are prescribed for the purposes of section 28(1) of the Act.

THE SCHEDULE

Paragraph 2

SUPPLIES

**(A) Ministry of Social and Family Development**

1. Supplies made by the Registry of Marriages —
  - (a) in amending any certificate of marriage; and
  - (b) in relation to the entering of any caveat against the issue of a licence for marriage.
2. [Deleted by S 526/2012 wef 01/11/2012]
3. [Deleted by S 526/2012 wef 01/11/2012]

*[[S 526/2012 wef 01/11/2012]*

THE SCHEDULE — *continued*

**(B) Ministry of Home Affairs**

1. Supplies made by the Ministry Headquarters in providing information to statutory bodies from its database.
2. Supplies made by the Singapore Police Force —
  - (a) in executing warrants of arrest;
  - (b) in impounding passports;
  - (c) in relation to searches of, and the provision of extracts from, driving records and records in connection with traffic accidents;
  - (d) in relation to searches of, and the provision of extracts from, records in connection with the commission of offences, and in issuing Certificates of No Criminal Conviction; and
  - (e) in the comparison and identification of fingerprints.
3. Supplies made by the Singapore Civil Defence Force in issuing Fire Reports.
4. Supplies made by the Immigration & Checkpoints Authority —
  - (a) in relation to searches of, and the provision of extracts from, records of statements made by accused persons in connection with the commission of offences; and
  - (b) in issuing Checkpoint Access Cards and any replacement thereof.
5. Supplies made by the Central Narcotics Bureau in relation to searches of, and the provision of extracts from, records in connection with the commission of offences.

**(C) Ministry of Law**

Supplies made by the Official Assignee or Official Receiver —

- (a) in relation to the administration of bankruptcy or winding-up proceedings, up to the time of issue of a bankruptcy or winding-up order by the court;
- (b) in relation to the receipt of any return from a liquidator, any statement of affairs or any proof of debt submitted to the Official Assignee or Official Receiver after the issue of a bankruptcy or winding-up order by the court; and
- (c) in issuing Certificates of Discharge from bankruptcy.

THE SCHEDULE — *continued*

**(D) Ministry of Manpower**

Supplies made by the Commissioner for Labour —

- (a) in relation to the conduct of inquiries into and the determination of any dispute between an employee and his employer or any person liable under the Employment Act 1968 to pay any salary due to the employee; and

*[S 621/2022 wef 31/12/2021]*

- (b) in providing certified copies of notes of evidence of the Commissioner for Labour.

**(E) Ministry of National Development**

Supplies made in granting planning or conservation permission in relation to which development charges and interest are payable under section 37 of the Planning Act (Cap. 232).

**(F) Ministry of Transport**

Supplies made —

- (a) in providing new registration numbers for existing vehicles;
- (b) in issuing a permit in relation to which a levy is payable under section 10A of the Road Traffic Act 1961; and

*[S 621/2022 wef 31/12/2021]*

- (c) in providing a right to use any road in relation to which road-user charges are payable under section 34B(1) of the Road Traffic Act 1961.

*[S 621/2022 wef 31/12/2021]*

**(G) Judiciary**

1. Supplies made in relation to the conduct of court proceedings (including the enforcement and execution of court orders and judgments).

*[S 829/2013 wef 01/01/2014]*

2. Supplies made in relation to searches of, and the provision of extracts from, records of court proceedings (including the provision of transcripts or notes of evidence of the proceedings).

*[S 829/2013 wef 01/01/2014]*

THE SCHEDULE — *continued*

**(H) Ministry of Culture, Community and Youth**

1. Supplies made by the Registry of Muslim Marriages other than —
  - (a) in relation to searches in the Register of Muslim Marriages; and
  - (b) the provision of certified true copies of marriage certificates.
2. Supplies made by the Syariah Court other than in relation to searches in the Register of Divorce.

*[S 526/2012 wef 01/11/2012]*

*[G. N. No. S 626/2003]*

LEGISLATIVE HISTORY  
GOODS AND SERVICES TAX (NON-TAXABLE  
GOVERNMENT SUPPLIES) ORDER  
(CHAPTER 117A, O 6)

This Legislative History is provided for the convenience of users of the Goods and Services Tax (Non-Taxable Government Supplies) Order. It is not part of this Order.

**1. G. N. No. S 626/2003 — Goods and Services Tax (Non-Taxable Government Supplies) Order 2003**

Date of commencement : 1 January 2004

**2. 2004 Revised Edition — Goods and Services Tax (Non-Taxable Government Supplies) Order**

Date of operation : 31 December 2004

**3. G.N. No. S 526/2012 — Goods and Services Tax (Non-Taxable Government Supplies) (Amendment) Order 2012**

Date of commencement : 1 November 2012

**4. G.N. No. S 829/2013 — Goods and Services Tax (Non-Taxable Government Supplies) (Amendment) Order 2013**

Date of commencement : 1 January 2014

**5. G.N. No. S 621/2022 — Goods and Services Tax (Non-Taxable Government Supplies) (Amendment) Order 2022**

Date of commencement : 31 December 2021