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No. S 1001

GOODS AND SERVICES TAX (AMENDMENT) ACT 2021
(ACT 34 OF 2021)

GOODS AND SERVICES TAX (AMENDMENT) ACT 2021
(COMMENCEMENT) NOTIFICATION 2021

In exercise of the powers conferred by section 1 of the Goods and Services Tax (Amendment) Act 2021, the Minister for Finance makes the following Notification:

1. This Notification is the Goods and Services Tax (Amendment) Act 2021 (Commencement) Notification 2021.
2. The Goods and Services Tax (Amendment) Act 2021, except sections 4(b) and (e), 6(g), 11(a) and (c), 12 and 13, comes into operation on 1 January 2022.
3. Sections 4(b) and (e), 6(g), 11(a) and (c), 12 and 13 of the Goods and Services Tax (Amendment) Act 2021 come into operation on 1 January 2023.

Made on 29 December 2021.

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

[R.60.1.0001 v.58; AG/LEGIS/LEG/B/2021/12 Vol. 6]