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**No. S 1106**

GOODS AND SERVICES TAX  
(AMENDMENT) ACT 2020  
(ACT 42 OF 2020)

GOODS AND SERVICES TAX  
(AMENDMENT) ACT 2020  
(COMMENCEMENT) NOTIFICATION 2020

In exercise of the powers conferred by section 1 of the Goods and Services Tax (Amendment) Act 2020, the Minister for Finance makes the following Notification:

1. This Notification is the Goods and Services Tax (Amendment) Act 2020 (Commencement) Notification 2020.
2. The Goods and Services Tax (Amendment) Act 2020 comes into operation on 1 January 2021.

Made on 30 December 2020.

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

[R060.001.0013.V 48; AG/LEGIS/LEG/B/2019/39 Vol. 4]