
First published in the *Government Gazette*, Electronic Edition, on 30th December 2013 at 5:00 pm.

No. S 827

**GOODS AND SERVICES TAX (AMENDMENT) ACT 2013
(ACT 21 OF 2013)**

**GOODS AND SERVICES TAX
(AMENDMENT) ACT 2013 (COMMENCEMENT)
NOTIFICATION 2013**

In exercise of the powers conferred by section 1(1) of the Goods and Services Tax (Amendment) Act 2013, the Minister for Finance hereby makes the following Notification:

1. This Notification may be cited as the Goods and Services Tax (Amendment) Act 2013 (Commencement) Notification 2013.
2. The Goods and Services Tax (Amendment) Act 2013 shall come into operation on 1st January 2014.

Made this 26th day of December 2013.

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

[MOF(R) 60.001.0013 Vol. 40; AG/LLRD/LEG/B/2013/18 Vol. 2]