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**GOODS AND SERVICES TAX ACT
(CHAPTER 117A)**

**GOODS AND SERVICES TAX ACT
(AMENDMENT OF FOURTH SCHEDULE)
ORDER 2021**

In exercise of the powers conferred by section 22(2)(b) of the Goods and Services Tax Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2021 and comes into operation on 6 August 2021.

Amendment of Part II of Fourth Schedule

2. Part II of the Fourth Schedule to the Goods and Services Tax Act is amended —

(a) by inserting, immediately after sub-paragraph (via) of paragraph 1(e), the following sub-paragraphs:

“(viaa) Canada Creatures of the North series coin;

(viab) Canada Goose coin;”;

(b) by inserting, immediately after sub-paragraph (v) of paragraph 1(f), the following sub-paragraph:

“(va) South Africa Big Five series coin;”;

(c) by inserting, immediately after sub-paragraph (vii) of paragraph 1(f), the following sub-paragraph:

“(viiia) United Kingdom Royal Arms coin;”.