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No. S 878

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

**GOODS AND SERVICES TAX
(EXCLUDED TRANSACTIONS)
(AMENDMENT) ORDER 2019**

In exercise of the powers conferred by section 10(3) 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 (Excluded Transactions) (Amendment) Order 2019 and comes into operation on 1 January 2020.

New paragraph 7

2. The Goods and Services Tax (Excluded Transactions) Order (O 2) is amended by inserting, immediately after paragraph 6, the following paragraph:

“Digital payment tokens

7. The provision of digital payment tokens as consideration in respect of any transaction (other than a transaction for a supply of money or digital payment tokens), is treated as neither a supply of goods nor a supply of services.”.

[G.N. Nos. S 265/2003; S 896/2018]