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No. S 896

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

**GOODS AND SERVICES TAX
(EXCLUDED TRANSACTIONS)
(AMENDMENT) ORDER 2018**

In exercise of the powers conferred by sections 10(3) and 86(1) 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 2018 and comes into operation on 1 January 2019.

New paragraph 6

2. The Goods and Services Tax (Excluded Transactions) Order (O 2) is amended by inserting, immediately after paragraph 5, the following paragraph:

“Crediting of carbon credits

6.—(1) The crediting of any carbon credit by the National Environment Agency into any registry account under the Carbon Pricing Act 2018 (Act 23 of 2018) is treated as neither a supply of goods nor a supply of services.

(2) In this paragraph —

“carbon credit” and “registry account” have the meanings given by section 2(1) of the Carbon Pricing Act 2018;

“National Environment Agency” means the National Environment Agency established under the National Environment Agency Act (Cap. 195).”

[G.N. No. S 265/2003]