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GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX ACT (AMENDMENT OF FOURTH SCHEDULE) ORDER 2016

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 2016 and comes into operation on 1 September 2016.

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 deleting the word “paragraph” in paragraph 1 and substituting the words “paragraphs 1A and”;
- (b) by deleting sub-paragraph (iv) of paragraph 1(d) and substituting the following sub-paragraph:
 - “(iv) Austria Philharmonic coin;”;
- (c) by inserting, immediately after sub-paragraph (v) of paragraph 1(d), the following sub-paragraph:
 - “(va) Canada Call of the Wild 3-coin series coin;”;
- (d) by inserting, immediately after sub-paragraph (x) of paragraph 1(d), the following sub-paragraphs:
 - “(xi) United Kingdom Lunar coin;
 - (xii) United Kingdom The Queen’s Beasts 10-coin series coin;”;