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

**GOODS AND SERVICES TAX ACT
(AMENDMENT OF FIFTH SCHEDULE)
ORDER 2014**

In exercise of the powers conferred by section 90A(5) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Goods and Services Tax Act (Amendment of Fifth Schedule) Order 2014 and shall come into operation on 3rd March 2014.

Amendment of Fifth Schedule

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

- (a) by deleting “\$535” in paragraph 1(a) and substituting “\$562”;
and
- (b) by deleting “\$133.75” in paragraph 1(b) and substituting
“\$140.50”.