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

**GOOD AND SERVICES TAX ACT
(AMENDMENT OF FIFTH SCHEDULE)
ORDER 2012**

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 Good and Services Tax Act (Amendment of Fifth Schedule) Order 2012 and shall come into operation on 1st April 2012.

Amendment of Fifth Schedule

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

- (a) by deleting “\$525” in paragraph 1(a) and substituting “\$535”;
and
- (b) by deleting “\$131.25” in paragraph 1(b) and substituting “\$133.75”.

Made this 27th day of March 2012.

PETER ONG
*Permanent Secretary,
Ministry of Finance,
Singapore.*