

Goods and Services Tax Act (Amendment of Third Schedule) Order 2006

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No. S 395

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX ACT (AMENDMENT OF THIRD SCHEDULE) ORDER 2006

In exercise of the powers conferred by section 17(6) 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 Third Schedule) Order 2006 and shall come into operation on 1st July 2006.

Amendment of Third Schedule

2. Paragraph 4 (1) of the Third Schedule to the Goods and Services Tax Act is amended —

- (a) by deleting the words “share capital or issued share capital” in sub-paragraph (a) and substituting the words “total number of issued shares”; and
- (b) by deleting the words “issued share capital” in sub-paragraph (b) and substituting the words “total number of issued shares”.