Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2000

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No. S 204

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX ACT (AMENDMENT OF FOURTH SCHEDULE) ORDER 2000

In exercise of the powers conferred by sections 22(2) and 86(1) 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 Fourth Schedule) Order 2000 and shall come into operation on 15th April 2000.

Amendment of Fourth Schedule

- 2. Paragraph 1 of the Fourth Schedule to the Goods and Services Tax Act is amended by inserting, immediately after sub-paragraph (h), the following sub-paragraph:
 - "(ha) the transfer or assignment of the provision of the facility of instalment credit finance in a hire-purchase agreement;".

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Made this 13th day of April 2000.