

Goods and Services Tax (Non-Taxable Government Supplies) Order

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GOODS AND SERVICES TAX ACT (CHAPTER 117A, SECTION 28(1))

GOODS AND SERVICES TAX (NON-TAXABLE GOVERNMENT SUPPLIES) ORDER

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G.N. No. S 626/2003

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Citation

1. This Order may be cited as the Goods and Services Tax (Non-Taxable Government Supplies) Order.

Non-Taxable Government supplies

2. The supplies made by the Government specified in the Schedule are prescribed for the purposes of section 28(1) of the Act.

THE SCHEDULE

Paragraph 2

SUPPLIES

(A) Ministry of Community Development and Sports

1. Supplies made by the Registry of Marriages —
 - (a) in amending any certificate of marriage; and
 - (b) in relation to the entering of any caveat against the issue of a licence for marriage.
2. Supplies made by the Registry of Muslim Marriages other than —
 - (a) in relation to searches in the Register of Muslim Marriages; and
 - (b) the provision of certified true copies of marriage certificates.
3. Supplies made by the Syariah Court other than in relation to searches in the Register of Divorce.

(B) Ministry of Home Affairs

1. Supplies made by the Ministry Headquarters in providing information to statutory bodies from its database.
2. Supplies made by the Singapore Police Force —
 - (a) in executing warrants of arrest;
 - (b) in impounding passports;
 - (c) in relation to searches of, and the provision of extracts from, driving records and records in connection with traffic accidents;
 - (d) in relation to searches of, and the provision of extracts from, records in connection with the commission of offences, and in issuing Certificates of No Criminal Conviction; and
 - (e) in the comparison and identification of fingerprints.
3. Supplies made by the Singapore Civil Defence Force in issuing Fire Reports.
4. Supplies made by the Immigration & Checkpoints Authority —
 - (a) in relation to searches of, and the provision of extracts from, records of statements made by accused persons in connection with the commission of offences; and
 - (b) in issuing Checkpoint Access Cards and any replacement thereof.
5. Supplies made by the Central Narcotics Bureau in relation to searches of, and the provision of extracts from, records in connection with the commission of offences.

(C) Ministry of Law

Supplies made by the Official Assignee or Official Receiver —