Goods and Services Tax (Amendment) Act (Commencement) Notification 2003

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GOODS AND SERVICES TAX (AMENDMENT) ACT 2003 (ACT 19 OF 2003)

GOODS AND SERVICES TAX (AMENDMENT) ACT (COMMENCEMENT) NOTIFICATION 2003

In exercise of the powers conferred by section 1 of the Goods and Services Tax (Amendment) Act 2003, the Minister for Finance hereby makes the following Notification:

- 1. This Notification may be cited as the Goods and Services Tax (Amendment) Act (Commencement) Notification 2003.
- **2.**—(1) Sections 1 (1) and 7 of the Goods and Services Tax (Amendment) Act 2003 shall come into operation on 18th November 2003.
 - (2) Sections 2, 3, 5 and 6 shall come into operation on 1st January 2004.

Made this 17th day of November 2003.

LIM SIONG GUAN Permanent Secretary, Ministry of Finance, Singapore.

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