

**Goods and Services Tax (Amendment) Act 2020 (Commencement) Notification
2020**

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No. S 1106

**GOODS AND SERVICES TAX
(AMENDMENT) ACT 2020
(ACT 42 OF 2020)**

**GOODS AND SERVICES TAX
(AMENDMENT) ACT 2020
(COMMENCEMENT) NOTIFICATION 2020**

In exercise of the powers conferred by section 1 of the Goods and Services Tax (Amendment) Act 2020, the Minister for Finance makes the following Notification:

1. This Notification is the Goods and Services Tax (Amendment) Act 2020 (Commencement) Notification 2020.

2. The Goods and Services Tax (Amendment) Act 2020 comes into operation on 1 January 2021.

Made on 30 December 2020.

TAN CHING YEE