

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

REVISED EDITION 2004

(31st December 2004)

[1st January 2004]

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 Social and Family Development

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. *[Deleted by S 526/2012 wef 01/11/2012]*
- 3.—*[Deleted by S 526/2012 wef 01/11/2012]*

[S 526/2012 wef 01/11/2012]

(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 —