

**Goods and Services Tax (Amendment) Act 2003
(No. 19 of 2003)**

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**REPUBLIC OF SINGAPORE
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The following Act was passed by Parliament on 16th October 2003 and assented to by the President on 27th October 2003:—

GOODS AND SERVICES TAX (AMENDMENT) ACT 2003

(No. 19 of 2003)

I assent.

S R NATHAN,
President.
27th October 2003.

Date of Commencement: 18th November 2003 Date of Commencement:
(sections 1(1) and 7)

Date of Commencement: 1st January 2004 Date of Commencement: (sections 2, 3, 5
and 6)

Date of Commencement: 1st July 2003 Date of Commencement: (section 4)

An Act to amend the Goods and Services Tax Act (Chapter 117A of the 2001 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1.—(1) This Act may be cited as the Goods and Services Tax (Amendment) Act 2003 and shall, with the exception of section 4, come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

(2) Section 4 shall be deemed to have come into operation on 1st July 2003.

Amendment of section 12

2. Section 12(8) of the Goods and Services Tax Act (referred to in this Act as the principal Act) is amended by deleting the words “sections 37A” in paragraph (d) and substituting the words “sections 27, 37A”.

Amendment of section 20