

**Goods and Services Tax (Amendment) Act 1999**  
**(No. 26 of 1999)**

**Table of Contents**

**Long Title**

**Enacting Formula**

**1 Short title and commencement**

**2 Amendment of section 12**

**3 Amendment of section 20**

**4 New section 37A**

**REPUBLIC OF SINGAPORE**  
**GOVERNMENT GAZETTE**  
**ACTS SUPPLEMENT**

*Published by Authority*

---

<b>NO. 26]</b>	<b>FRIDAY, AUGUST 20</b>	<b>[1999</b>
----------------	--------------------------	--------------

---

The following Act was passed by Parliament on 4th August 1999 and assented to by the President on 6th August 1999:—

**GOODS AND SERVICES TAX (AMENDMENT) ACT 1999**  
**(No. 26 of 1999)**