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**No. S 289**

**GOODS AND SERVICES TAX ACT  
(CHAPTER 117A)**

**GOODS AND SERVICES TAX ACT  
(AMENDMENT OF FIFTH SCHEDULE)  
ORDER 2019**

In exercise of the powers conferred by section 90A(5) of the Goods and Services Tax Act, the Minister for Finance makes the following Order:

**Citation and commencement**

**1.** This Order is the Goods and Services Tax Act (Amendment of Fifth Schedule) Order 2019 and comes into operation on 1 May 2019.

**Amendment of Fifth Schedule**

**2.** The Fifth Schedule to the Goods and Services Tax Act is amended —

(a) by inserting, immediately after paragraph 17 of Part I, the following paragraph:

“18.—(1) The Comptroller may, in respect of an application for a ruling made on or after 1 May 2019, publish a summary of the ruling with the express consent of the applicant.

(2) For the purpose of sub-paragraph (1) —

(a) the summary must set out the tax position of the ruling in a general manner; and

(b) the Comptroller must take reasonable care to ensure that the summary does not permit the applicant, the arrangement to which the ruling relates or any party to the arrangement to be identified.”;

(b) by deleting “\$620” in paragraph 1(a) of Part II and substituting “\$660”;