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

**GOODS AND SERVICES TAX ACT
(AMENDMENT OF FIRST SCHEDULE)
ORDER 2018**

In exercise of the powers conferred by section 9(2) 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 First Schedule) Order 2018 and comes into operation on 25 June 2018.

Amendment of First Schedule

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

(a) by deleting sub-paragraphs (1), (2) and (3) of paragraph 1 and substituting the following sub-paragraphs:

“(1) A person who makes taxable supplies but is not registered is liable to be registered in accordance with any of the following:

(a) either —

(i) at the end of any quarter the last day of which is a day before 1 January 2019, if the total value of all his taxable supplies made in Singapore in that quarter and the 3 quarters immediately preceding that quarter has exceeded \$1 million; or

(ii) at the end of the year 2019 or a subsequent calendar year, if the total value of all his taxable supplies made in Singapore in that calendar year has exceeded \$1 million;