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**No. S 396**

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

**GOODS AND SERVICES TAX ACT  
(AMENDMENT OF FOURTH SCHEDULE)  
ORDER 2016**

In exercise of the powers conferred by section 22(2)(b) 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 Fourth Schedule) Order 2016 and comes into operation on 1 September 2016.

**Amendment of Part II of Fourth Schedule**

**2.** Part II of the Fourth Schedule to the Goods and Services Tax Act is amended —

(a) by deleting the word “paragraph” in paragraph 1 and substituting the words “paragraphs 1A and”;

(b) by deleting sub-paragraph (iv) of paragraph 1(d) and substituting the following sub-paragraph:

“(iv) Austria Philharmonic coin;”;

(c) by inserting, immediately after sub-paragraph (v) of paragraph 1(d), the following sub-paragraph:

“(va) Canada Call of the Wild 3-coin series coin;”;

(d) by inserting, immediately after sub-paragraph (x) of paragraph 1(d), the following sub-paragraphs:

“(xi) United Kingdom Lunar coin;

(xii) United Kingdom The Queen’s Beasts 10-coin series coin;”;