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**No. S 852**

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

**GOODS AND SERVICES TAX ACT  
(AMENDMENT OF FOURTH SCHEDULE)  
ORDER 2014**

In exercise of the powers conferred by section 22(2)(a) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Order:

**Citation and commencement**

**1.** This Order may be cited as the Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2014 and shall come into operation on 1 January 2015.

**Amendment of Fourth Schedule**

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

- (a) by deleting the words “the exchange or grant of an option for” in paragraph 1(b) of Part I;
- (b) by deleting sub-paragraph (j) of paragraph 1 of Part I and substituting the following sub-paragraph:
  - “(j) the provision or assignment of a derivative that does not lead to any delivery of goods or supply of taxable services;”;
- (c) by deleting sub-paragraphs (m) and (o) of paragraph 1 of Part I;
- (d) by deleting the words “option or” in paragraph 1(n) of Part I;
- (e) by inserting, immediately after the definition of “debt security” in paragraph 1 of Part III, the following definition: