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No. S 829

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (NON-TAXABLE GOVERNMENT SUPPLIES) (AMENDMENT) ORDER 2013

In exercise of the powers conferred by section 28(1) 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 (Non-Taxable Government Supplies) (Amendment) Order 2013 and shall come into operation on 1st January 2014.

Amendment of Schedule

2. The Schedule to the Goods and Services Tax (Non-Taxable Government Supplies) Order (O 6) is amended by deleting item (G) and substituting the following item:

"(G) Judiciary

- 1. Supplies made in relation to the conduct of court proceedings (including the enforcement and execution of court orders and judgments).
- 2. Supplies made in relation to searches of, and the provision of extracts from, records of court proceedings (including the provision of transcripts or notes of evidence of the proceedings).".

[G.N. No. S 526/2012]