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**No. S 496**

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

**GOODS AND SERVICES TAX ACT  
(AMENDMENT OF FOURTH SCHEDULE)  
ORDER 2012**

In exercise of the powers conferred by section 22(2)(b) 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 2012 and shall be deemed to have come into operation on 1st October 2012.

**Amendment of Fourth Schedule**

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

- (a) by deleting the word “The” in paragraph 1 of Part II and substituting the words “Subject to paragraph 2, the”; and
- (b) by inserting, immediately after paragraph 1 of Part II, the following paragraph:

“2. Paragraph 1(d), (e) and (f) shall not include any coin that is a proof coin, a numismatic coin or a collector’s coin.”.