

# **Goods and Services Tax Act (Amendment of Fourth Schedule) Order 2009**

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**No. S 391**

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

## **GOODS AND SERVICES TAX ACT (AMENDMENT OF FOURTH SCHEDULE) ORDER 2009**

In exercise of the powers conferred by section 22(2) 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 2009 and shall come into operation on 1st September 2009.

### **Amendment of Fourth Schedule**

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

(a) by inserting, immediately after sub-paragraph (l) of paragraph 1, the following sub-paragraph:

“(la) the provision of insurance cover or annuities under any specified CPF scheme;”; and

(b) by inserting, immediately after the definition of “qualifying Islamic financial arrangement” in paragraph 3, the following definition: