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No. S 45

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX (NON-TAXABLE PUBLIC AGENCY SUPPLIES) (AMENDMENT) ORDER 2026

In exercise of the powers conferred by section 28(2A) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Order:

Citation and commencement

1.—(1) This Order is the Goods and Services Tax (Non-taxable Public Agency Supplies) (Amendment) Order 2026 and, except for paragraph 2(*a*), (*b*), (*c*), (*d*) and (*e*), comes into operation on 29 January 2026.

(2) Paragraph 2(*a*), (*b*), (*c*), (*d*) and (*e*) comes into operation on 1 February 2026.

Amendment of Schedule

2. In the Goods and Services Tax (Non-taxable Public Agency Supplies) Order 2024 (G.N. No. S 380/2024), in the Schedule —

(*a*) under **Air Navigation Act 1966**, delete items 3 and 19;

(*b*) under **Air Navigation Act 1966**, in item 4, after "Air Navigation Order", insert "(O 2)";

(*c*) under **Air Navigation Act 1966**, in item 20, replace "regulation 5(4)" with "regulation 5(5)";

(*d*) under **Air Navigation Act 1966**, after item 36, insert —

"

37.	Any supply pursuant to an application under regulation 7 of the Air Navigation (47 — Aircraft Registration) Regulations 2026 (G.N. No. S 39/2026) for a certificate of registration	1 February 2026

38. Any supply pursuant to an application under regulation 7 of the Air Navigation (129 — Foreign Operator's Permit) Regulations 2026 (G.N. No. S 35/2026) for or to renew a foreign operator's permit	1 February 2026
39. Any supply pursuant to an application under regulation 10 of the Air Navigation (129 — Foreign Operator's Permit) Regulations 2026 to vary a current foreign operator's permit	1 February 2026

";

(*e*) after the supplies under **Fisheries Act 1966**, insert —

"**Food Safety and Security Act 2025**

Description of supply	*Date*
1. Any supply pursuant to an application under section 292(1) of the Act for a pre-market approval with respect to a novel food or a genetically modified food	1 February 2026

";

(*f*) under **Insolvency, Restructuring and Dissolution Act 2018**, after item 5, insert —

"

5A. Any supply made pursuant to the receipt under section 72E(2)(*b*) or 72M(15) of the Act by the Official Receiver of copies of a special resolution passed by a company and the notice of its entry into the simplified debt restructuring programme, or a copy of the approved debt restructuring proposal in connection with the simplified debt restructuring programme for a company	29 January 2026

";

(*g*) under **Insolvency, Restructuring and Dissolution Act 2018**, after item 9, insert —

“

9A.	Any supply made pursuant to the receipt under section 180(7) of the Act (as replaced by section 250L(7) of the Act), section 186(4), 191(1) or (3) or 208(2) of the Act (as applied by section 250L of the Act) or section 250OB(7) of the Act, by the Official Receiver of a copy of an order or a notice in connection with the simplified winding up of a company	29 January 2026

”; and

(*h*) under **Insolvency, Restructuring and Dissolution Act 2018**, delete item 15.

Saving and transitional provision

3. Despite paragraph 2(*h*), item 15 under **Insolvency, Restructuring and Dissolution Act 2018** of the Schedule to the Goods and Services Tax (Non-taxable Public Agency Supplies) Order 2024 as in force immediately before 29 January 2026 continues to apply to any supply described in that item made in relation to a company that has applied to the Official Receiver for acceptance into, or has been accepted by the Official Receiver into, the simplified winding up programme before that date and that has not been discharged from the programme.

[G.N. Nos. S 590/2024; S 768/2024; S 163/2025; S 445/2025; S 643/2025]

Made on 27 January 2026.

NGIAM SIEW YING
Second Permanent Secretary,
Ministry of Finance,
Singapore.

[AG/LEGIS/SL/117A/2025/3]

(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act 1993).