GOODS AND SERVICES TAX ACT 1993 (AMENDMENT OF SIXTH SCHEDULE) ORDER 2026

S.L. 450 of 2026

Presented to Parliament pursuant to section 86(2) of the Goods and Services Tax Act 1993.
Ordered by Parliament to lie upon the Table:

26 October 2026

(Vide Notification No. S 590 *in the Gazette Subsidiary Legislation Supplement No.* 37 *of* 11 *September* 2026*).*

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX ACT 1993
(AMENDMENT OF SIXTH SCHEDULE)
ORDER 2026

In exercise of the powers conferred by section 6(6D) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Goods and Services Tax Act 1993 (Amendment of Sixth Schedule) Order 2026 and comes into operation on 11 September 2026.

Amendment of Sixth Schedule

2. In the Goods and Services Tax Act 1993, in the Sixth Schedule, in Part 1, after item 12, insert —

"13. Small and Medium Enterprise (SME) Cash Grant 2026".

Made on 7 September 2026.

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

[EP 009.002.005; AG/LEGIS/SL/117A/2025/4]

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

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