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No. S 466

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX (BUILDINGS, FLATS AND TENEMENTS FOR RESIDENTIAL PURPOSES) (AMENDMENT) ORDER 2026

In exercise of the powers conferred by paragraph 13(2) of the Third Schedule and paragraph 3(4) of Part 3 of the Fourth Schedule to 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 (Buildings, Flats and Tenements for Residential Purposes) (Amendment) Order 2026 and comes into operation on 1 July 2026.

Amendment of paragraph 2

2. In the Goods and Services Tax (Buildings, Flats and Tenements for Residential Purposes) Order 2010 (G.N. No. S 825/2010), in paragraph 2 —

(*a*) replace sub-paragraph (*a*) with —

"(*a*) sheltered homes within the meaning given by paragraph 2 of the First Schedule to the Social Residential Homes Act 2025;"; and

(*b*) replace sub-paragraph (*e*) with —

"(*e*) welfare homes within the meaning given by section 2(1) of the Destitute Persons Act 1989;

(*f*) homes for families or individuals in crisis.".

[G.N. No. S 494/2012]

Made on 24 June 2026.

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

[AG/LEGIS/SL/117A/2025/8]

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