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## **No. S 1110**

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

#### **GOODS AND SERVICES TAX (INTERNATIONAL SERVICES) (AMENDMENT) ORDER 2020**

In exercise of the powers conferred by sections 21(3)(*r*) and 86(1) of the Goods and Services Tax Act, the Minister for Finance makes the following Order:

#### **Citation and commencement**

1. This Order is the Goods and Services Tax (International Services) (Amendment) Order 2020 and comes into operation on 1 January 2021.

#### **Amendment of Fourth Schedule**

2. Paragraph 2(3) of the Fourth Schedule to the Goods and Services Tax (International Services) Order (O 1) is amended by deleting the words “years of” in sub-paragraph (*b*) and substituting the words “years after”.

*[G.N. Nos. S 675/2008; S 392/2009; S 628/2009;  
S 693/2011; S 491/2012; S 216/2016; S 440/2016;  
S 877/2019]*

Made on 30 December 2020.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R060.001.0013.V 48; AG/LEGIS/SL/117A/2020/7 Vol. 1]

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