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No. S 440

GOODS AND SERVICES TAX ACT
(CHAPTER 117A)

GOODS AND SERVICES TAX (INTERNATIONAL SERVICES)
(AMENDMENT NO. 2) ORDER 2016

In exercise of the powers conferred by section 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 No. 2) Order 2016 and comes into operation on 23 September 2016.

Amendment of Third Schedule

2. Paragraph 3 of the Third Schedule to the Goods and Services Tax (International Services) Order (O 1) is amended —

- (a) by deleting the word “and” at the end of paragraph (a)(ix) of the definition of “designated area”; and
- (b) by inserting the word “and” at the end of sub-paragraph (x) of paragraph (a) of the definition of “designated area”, and by inserting immediately thereafter the following sub-paragraph:

“(xi) all that area occupied by the “MARINA BAY CRUISE CENTRE SINGAPORE”.”

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

Made on 29 August 2016.

LIM SOO HOON
Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.

[R060.001.0013.V45; AG/LEGIS/SL/117A/2015/4 Vol. 1]

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