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GOODS AND SERVICES TAX ACT
(CHAPTER 117A)

GOODS AND SERVICES TAX
(INTERNATIONAL SERVICES) (AMENDMENT)
ORDER 2011

In exercise of the powers conferred by sections 21(3)(p) and (y) and 21C of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Goods and Services Tax (International Services) (Amendment) Order 2011 and shall come into operation on 1st January 2012.

New paragraph 10

2. The Goods and Services Tax (International Services) Order (O 1) (referred to in this Order as the principal Order) is amended by inserting, immediately after paragraph 9, the following paragraph:

“Supplies relating to prescribed goods stored in approved warehouses under Specialised Warehouses Scheme

10.—(1) The services specified in Part I of the Ninth Schedule are prescribed for the purposes of section 21(3)(y) of the Act.

(2) The goods specified in Part II of the Ninth Schedule are prescribed for the purposes of sections 21(3)(y) and 21C of the Act.”.

Amendment of Sixth Schedule

3. The Sixth Schedule to the principal Order is amended by deleting paragraph 1 and substituting the following paragraph:

- “1. The repair and maintenance of any ship where —
- (a) the repair or maintenance is carried out on board the ship;
 - (b) any part or component of the ship is removed for repair and —
 - (i) reinstalled on the ship, or returned onto the ship as a spare; or
 - (ii) delivered to —
 - (A) a shipyard situated in Singapore; or
 - (B) an approved marine customer referred to in regulation 106A of the Goods and Services Tax (General) Regulations (Rg 1); or
 - (c) any part or component of the ship is removed and repaired by way of an exchange with an identical part or component, with the identical part or component being —
 - (i) installed on the ship, or brought onto the ship as a spare; or
 - (ii) delivered to —
 - (A) a shipyard situated in Singapore; or
 - (B) an approved marine customer referred to in regulation 106A of the Goods and Services Tax (General) Regulations.”.

New Ninth Schedule

4. The principal Order is amended by inserting, immediately after the Eighth Schedule, the following Schedule:

“NINTH SCHEDULE

Paragraph 10

PART I

PRESCRIBED SERVICES

1. The following services are prescribed for the purposes of section 21(3)(y) of the Act:

- (a) services in connection with the holding of an auction, exhibition or other similar event involving the display of goods;
- (b) broking services and other similar services;
- (c) conservation and restoration services;
- (d) insurance services;
- (e) management services;
- (f) storage services;
- (g) valuation services.

NINTH SCHEDULE — *continued*

PART II
PRESCRIBED GOODS

1. The following goods are prescribed for the purposes of sections 21(3)(y) and 21C of the Act:

- (a) an antique;
- (b) an artefact;
- (c) a collector's item;
- (d) jewellery;
- (e) a precious metal;
- (f) a precious stone;
- (g) wine;
- (h) a work of art.

2. In this Part —

“antique” means an object that is more than 100 years old;

“artefact” means an object of historical or cultural interest;

“collector's item” means any collection or collector's piece, that is of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic, numismatic or philatelic interest;

“film” means a video recording, cinematographic film or any other aggregate of visual images embodied in digital format, disc, tape, film or other device in which visual images are embodied;

“jewellery” means any object designed for the adornment of the body such as a necklace, a ring, a bracelet, an earring, or a brooch, which comprises any one or more of the following:

- (a) a precious metal;
- (b) a precious or semi-precious stone;
- (c) an organic substance such as pearl, coral or amber;

“precious metal” means gold, silver, palladium or platinum of a purity not less than 995 thousandths that is in the form of a bar or wafer of a weight accepted by a bullion or commodity market or exchange, as the case may be;

“precious stone” means a diamond, a ruby, a sapphire or an emerald;

“sound recording” means the aggregate of the sounds embodied in digital format, disc, tape, film or other device in which sounds are embodied;

“wine” means an alcoholic beverage falling under the following Harmonised System Headings:

- (a) 2204.10.00;
- (b) 2204.21.11;

 NINTH SCHEDULE — *continued*

- (c) 2204.21.12;
- (d) 2204.29.11;
- (e) 2204.29.12;
- (f) 2204.21.21;
- (g) 2204.21.22;
- (h) 2204.29.21;
- (i) 2204.29.22;
- (j) 2204.30.10;
- (k) 2204.30.20;
- (l) 2205.10.10;
- (m) 2205.10.20;
- (n) 2205.90.10;
- (o) 2205.90.20;
- (p) 2206.00.10;
- (q) 2206.00.90; and

“work of art” means a work or an object of artistic interest, in any material or form contained in any medium, including —

- (a) any painting, drawing, collage, decorative plaque or similar picture;
- (b) any engraving, lithograph or other print;
- (c) any sculpture or statuary, in any material;
- (d) any sculpture cast;
- (e) any tapestry or other hanging;
- (f) any ceramic;
- (g) any enamel on metal;
- (h) any film;
- (i) any photograph;
- (j) any sound recording; and
- (k) any installation,

where the work or object is not produced for mass commercial sale and where the work or object is the only such work of art or is comprised in a limited edition.

3. For the purpose of this Part, a collector’s piece is of philatelic interest if —
 - (a) it is a postage or revenue stamp, a postmark, a first-day cover or an item of pre-stamped stationery; and
 - (b) it is franked or (if unfranked) it is not legal tender and is not intended for use as such.”.

Made this 22nd day of December 2011.

CHAN LAI FUNG
Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.

[MOF(R) 60.1.0013 v.38; AG/LLRD/SL/117A/2010/6 Vol. 1]

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