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No. S 877

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (INTERNATIONAL SERVICES) (AMENDMENT) ORDER 2019

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) Order 2019 and comes into operation on 1 January 2020.

Amendment of Third Schedule

2. Paragraph 3 of the Third Schedule to the Goods and Services Tax (International Services) Order (O 1) is amended by inserting, immediately after sub-paragraph (v) of paragraph (b) of the definition of “designated area”, the following sub-paragraph:

“(vi) all that area comprised in lots 2852P and 3845X and part of lots 3543T and 4175T, Mukim No. 6 at 150 Pulau Damar Laut occupied by “JURONG PORT TANK TERMINALS PTE. LTD.”;”.

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

Made on 30 December 2019.

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

[R060.001.0013.V 48; AG/LEGIS/SL/117A/2015/4 Vol. 1]

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