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

**GOODS AND SERVICES TAX (BUILDINGS, FLATS AND
TENEMENTS FOR RESIDENTIAL PURPOSES) ORDER 2010**

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Inclusion of buildings, flats and tenements for residential purposes
 3. Exclusion of buildings, flats and tenements for residential purposes
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In exercise of the powers conferred by paragraph 13(2) of the Third Schedule and paragraph 4(4) of the Fourth Schedule to 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 (Buildings, Flats and Tenements for Residential Purposes) Order 2010 and shall come into operation on 1st January 2011.

Inclusion of buildings, flats and tenements for residential purposes

2. For the purposes of paragraph 13(1) of the Third Schedule, and paragraph 2(c) of Part I and paragraph 3(3)(c) of Part III of the Fourth Schedule, to the Act, buildings, flats and tenements used or to be used principally for residential purposes include buildings, flats and tenements approved by the competent authority under the Planning Act (Cap. 232) for use as any of the following:

- (a) homes for the aged;

- (b) serviced apartments;
- (c) students' hostels;
- (d) workers' dormitories;
- (e) welfare homes for the destitute, or families or individuals in crisis.

[S 494/2012]

Exclusion of buildings, flats and tenements for residential purposes

3. For the purposes of paragraph 13(1) of the Third Schedule, and paragraph 2(c) of Part I and paragraph 3(3)(c) of Part III of the Fourth Schedule, to the Act, buildings, flats and tenements used or to be used principally for residential purposes shall not include buildings, flats and tenements approved by the competent authority under the Planning Act (Cap. 232) for use as any of the following:

- (a) boarding houses or guest houses;
- (b) chalets;
- (c) convalescent homes, nursing homes or hospices;
- (d) hospitals;
- (e) hotels;
- (f) sports and recreational clubs with accommodation facilities;
- (g) welfare homes for purposes of rehabilitation.

[S 494/2012]

Made this 21st day of December 2010.

CHAN LAI FUNG
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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