

Goods and Services Tax (Buildings, Flats and Tenements for Residential Purposes) Order 2010

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No. S 825

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

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

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