

Goods and Services Tax (Amendment) Act 2008
(No. 33 of 2008)

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The following Act was passed by Parliament on 18th November 2008 and assented to by the President on 4th December 2008:—

GOODS AND SERVICES TAX (AMENDMENT) ACT 2008
(No. 33 of 2008)

I assent.

S R NATHAN
President
4th December 2008.

Date of Commencement: 1st January 2009

An Act to amend the Goods and Services Tax Act (Chapter 117A of the 2005 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act may be cited as the Goods and Services Tax (Amendment) Act 2008 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Amendment of section 21

2. Section 21(3) of the Goods and Services Tax Act (referred to in this Act as the principal Act) is amended —

- (a) by deleting the word “or” at the end of paragraph (t); and
- (b) by deleting the full-stop at the end of paragraph (u) and substituting a semi-colon, and by inserting immediately thereafter the following paragraphs:
 - “(v) the supply (including the letting on hire) of any air container or sea container, which is used or to be used for the international transportation of goods and which complies with such other requirements as may be prescribed; or
 - (w) prescribed services comprising the repair, maintenance or management of any air container or sea container, which is used or to be used for the international transportation of goods and which complies with such other requirements as may be prescribed.”.