

Goods and Services Tax (Amendment) Act 2000
(No. 31 of 2000)

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The following Act was passed by Parliament on 22nd November 2000 and assented to by the President on 28th November 2000:—

GOODS AND SERVICES TAX (AMENDMENT) ACT 2000

(No. 31 of 2000)

I assent.

S R NATHAN,
President.
28th November 2000.

Date of Commencement: 18th December 2000

An Act to amend the Goods and Services Tax Act (Chapter 117A of the 1997 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 2000 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 (p); and
- (b) by deleting the full-stop at the end of paragraph (q) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:
 - “(r) services supplied by a trustee, where the services and the trustee supplying such services satisfy such conditions as may be prescribed.”.

Amendment of section 33

3. Section 33 of the principal Act is amended —

- (a) by deleting the words “is not resident in Singapore” in the 2nd line of subsection (1) and substituting the words “does not have his usual place of residence in Singapore”;
- (b) by deleting the words “is resident in Singapore and” in the 4th line of