
First published in the Government *Gazette*, Electronic Edition, on 31 December 2020 at 12 noon.

No. S 1110

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

**GOODS AND SERVICES TAX
(INTERNATIONAL SERVICES)
(AMENDMENT) ORDER 2020**

In exercise of the powers conferred by sections 21(3)(*r*) and 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 2020 and comes into operation on 1 January 2021.

Amendment of Fourth Schedule

2. Paragraph 2(3) of the Fourth Schedule to the Goods and Services Tax (International Services) Order (O 1) is amended by deleting the words “years of” in sub-paragraph (*b*) and substituting the words “years after”.

*[G.N. Nos. S 675/2008; S 392/2009; S 628/2009;
S 693/2011; S 491/2012; S 216/2016; S 440/2016;
S 877/2019]*