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GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (INTERNATIONAL SERVICES) (AMENDMENT) ORDER 2016

In exercise of the powers conferred by section 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 2016 and comes into operation on 1 July 2016.

New paragraph 11

2. The Goods and Services Tax (International Services) Order (O 1) is amended by inserting, immediately after paragraph 10, the following paragraph:

“Prescribed services relating to international flights

11. The services specified in the Tenth Schedule are prescribed for the purposes of section 21(6AA)(a) of the Act.”.

New Tenth Schedule

3. The Goods and Services Tax (International Services) Order is amended by inserting, immediately after the Ninth Schedule, the following Schedule:

“TENTH SCHEDULE

Paragraph 11

PRESCRIBED SERVICES

1. Services supplied within any free trade zone or designated area (as defined in paragraph 3 of the Third Schedule) of an airport for —

(a) the handling of the non-international aircraft; or