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

**GOODS AND SERVICES TAX
(INTERNATIONAL SERVICES) (AMENDMENT)
ORDER 2011**

In exercise of the powers conferred by sections 21(3)(p) and (y) and 21C of 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 (International Services) (Amendment) Order 2011 and shall come into operation on 1st January 2012.

New paragraph 10

2. The Goods and Services Tax (International Services) Order (O 1) (referred to in this Order as the principal Order) is amended by inserting, immediately after paragraph 9, the following paragraph:

“Supplies relating to prescribed goods stored in approved warehouses under Specialised Warehouses Scheme

10.—(1) The services specified in Part I of the Ninth Schedule are prescribed for the purposes of section 21(3)(y) of the Act.

(2) The goods specified in Part II of the Ninth Schedule are prescribed for the purposes of sections 21(3)(y) and 21C of the Act.”.

Amendment of Sixth Schedule

3. The Sixth Schedule to the principal Order is amended by deleting paragraph 1 and substituting the following paragraph:

- “1. The repair and maintenance of any ship where —
- (a) the repair or maintenance is carried out on board the ship;
 - (b) any part or component of the ship is removed for repair and —
 - (i) reinstalled on the ship, or returned onto the ship as a spare; or
 - (ii) delivered to —
 - (A) a shipyard situated in Singapore; or
 - (B) an approved marine customer referred to in regulation 106A of the Goods and Services Tax (General) Regulations (Rg 1); or
 - (c) any part or component of the ship is removed and repaired by way of an exchange with an identical part or component, with the identical part or component being —
 - (i) installed on the ship, or brought onto the ship as a spare; or
 - (ii) delivered to —
 - (A) a shipyard situated in Singapore; or
 - (B) an approved marine customer referred to in regulation 106A of the Goods and Services Tax (General) Regulations.”.

New Ninth Schedule

4. The principal Order is amended by inserting, immediately after the Eighth Schedule, the following Schedule:

“NINTH SCHEDULE

Paragraph 10

PART I

PRESCRIBED SERVICES

1. The following services are prescribed for the purposes of section 21(3)(y) of the Act:

- (a) services in connection with the holding of an auction, exhibition or other similar event involving the display of goods;
- (b) broking services and other similar services;
- (c) conservation and restoration services;
- (d) insurance services;
- (e) management services;
- (f) storage services;
- (g) valuation services.