

Goods and Services Tax (International Services) (Amendment No. 2) Order 2009

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No. S 628

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (INTERNATIONAL SERVICES) (AMENDMENT NO. 2) ORDER 2009

In exercise of the powers conferred by sections 21(3)(p) and 86(1) 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 No. 2) Order 2009 and shall come into operation on 1st January 2010.

Amendment of Sixth Schedule

2. The Sixth Schedule to the Goods and Services Tax (International Services) Order (O 1) is amended —

- (a) by deleting the words “or aircraft” wherever they appear in paragraph 1; and
- (b) by inserting, immediately after paragraph 1, the following paragraph:

“1A.—(1) The repair and maintenance of any aircraft, where —