

Goods and Services Tax Act (Amendment of Third and Fourth Schedules) Order 2008

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No. S 676

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX ACT (AMENDMENT OF THIRD AND FOURTH SCHEDULES) ORDER 2008

In exercise of the powers conferred by sections 17(6) and 22(2) 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 Act (Amendment of Third and Fourth Schedules) Order 2008 and shall come into operation on 1st January 2009.

Amendment of Third Schedule

2. Paragraph 3(8) of the Third Schedule to the Goods and Services Tax Act is amended —

- (a) by inserting, immediately above the definition of “company”, the following definition: