

Goods and Services Tax (International Services) (Amendment No. 2) Order 2004

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No. S 730

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (INTERNATIONAL SERVICES) (AMENDMENT NO. 2) ORDER 2004

In exercise of the powers conferred by sections 21 (3)(l) 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 2004 and shall come into operation on 1st January 2005.

Deletion and substitution of paragraph 4

2. Paragraph 4 of the Goods and Services Tax (International Services) Order (O 1) is deleted and the following paragraph substituted therefor:

“Prescribed services relating to ships and aircraft, and goods carried thereon

4. The services specified in the Third Schedule are prescribed for the purposes of section 21(3)(l) of the Act.”.

Deletion and substitution of Third Schedule

3. The Third Schedule of the Goods and Services Tax (International Services) Order is deleted and the following Schedule substituted therefor:

“THIRD SCHEDULE

Paragraph 4

PRESCRIBED SERVICES RELATING TO SHIPS AND AIRCRAFT, AND GOODS CARRIED THEREON

1. Services supplied within any free trade zone or designated area of a port, terminal or airport for —
 - (a) the handling of ships or aircraft; or
 - (b) the handling or storage of goods carried in any ship or aircraft.
2. The following services provided on the TradeNet system in connection with the handling or storage of goods carried in any ship or aircraft:
 - (a) the registration for and subscription of a TradeNet account; and
 - (b) the processing and approval of applications for permits, licences, approvals and other authorisations for such goods, including the transmission and storage of data on TradeNet relating thereto.
3. The following services provided on the Portnet.com system in connection with the handling or storage of goods carried in any ship or aircraft:
 - (a) Portnet®;
 - (b) EZSHIP™;
 - (c) GEMS™;
 - (d) ALLIES™; and
 - (e) CARGO D2D™.
4. In this Schedule —

“designated area” means —

 - (a) in relation to a port —
 - (i) any area declared to be a port within the meaning of the Maritime and Port Authority of Singapore Act (Cap. 170A);