

Goods and Services Tax (International Services) (Amendment) Order 2004

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No. S 316

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (INTERNATIONAL SERVICES) (AMENDMENT) ORDER 2004

In exercise of the powers conferred by sections 21 (3)(*q*) 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) Order 2004 and shall be deemed to have come into operation on 18th November 2003.

Amendment of Fifth Schedule

2. The Fifth Schedule to the Goods and Services Tax (International Services) Order (O 1) is amended by deleting paragraph 2 and substituting the following paragraph:

“**2.** The provision of —

- (*a*) any international leased circuit, line or network; and
- (*b*) any local leased circuit, line or network, used or to be used in connection with the international leased circuit, line or network to the extent that the local leased circuit,