

Goods and Services Tax (International Services) (Amendment No. 2) Order 2003

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No. S 528

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (INTERNATIONAL SERVICES) (AMENDMENT NO. 2) ORDER 2003

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 No. 2) Order 2003 and shall come into operation on 18th November 2003.

New paragraph 6

2. The Goods and Services Tax (International Services) Order (O 1) is amended by inserting, immediately after paragraph 5, the following paragraph:

“Prescribed telecommunication services

6. The services specified in the Fifth Schedule are prescribed for the purposes of section 21(3)(q) of the Act.”.