

GOODS AND SERVICES TAX ACT
(CHAPTER 117A, SECTIONS 21 (3) (h), (k) AND (l)
AND (4) AND 86 (1))

GOODS AND SERVICES TAX
(INTERNATIONAL SERVICES)
ORDER

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Prescribed financial services
 3. Prescribed services
 4. Designated areas
- The Schedules

[20th December 1993]

Citation

1. This Order may be cited as the Goods and Services Tax (International Services) Order.

Prescribed financial services

2. The services specified in the First Schedule are prescribed for the purposes of section 21 (3) (h) of the Act.

Prescribed services

3. The services specified in the Second Schedule are prescribed for the purposes of section 21 (3) (k) of the Act.

Designated areas

4. The areas specified in the Third Schedule are the areas designated for the purposes of section 21 (3) (l) of the Act.

FIRST SCHEDULE

Paragraph 2

PRESCRIBED FINANCIAL SERVICES

1. Insurance (and not reinsurance) upon or against any risks incurred in the making of advances or the granting of credit directly relating to the export of goods outside Singapore.
2. The advising, confirmation, transfer, acceptance, collection, negotiation or indemnification against payment of any letter of credit directly relating to the export of goods outside Singapore.
3. The collection, endorsement or discounting of any bill of exchange or the factoring of receivables directly relating to the export of goods outside Singapore.

SECOND SCHEDULE

Paragraph 3

PRESCRIBED SERVICES

1. Services of engineers, lawyers, accountants and other similar consultancy services, not being services which are supplied directly in connection with —
 - (a) land or any improvement thereto situated in Singapore; or
 - (b) goods situated inside Singapore at the time the services are performed, other than —
 - (i) goods for export outside Singapore; and
 - (ii) ships within the meaning of section 21 (4) of the Act.
2. Data processing and provision of information, not being services which are supplied directly in connection with —
 - (a) land or any improvement thereto situated in Singapore; or
 - (b) goods situated inside Singapore at the time the services are performed, other than goods for export outside Singapore.
3. The testing of a sample of goods taken from or forming part of —
 - (a) goods situated outside Singapore at the time the services are performed; or
 - (b) goods for export outside Singapore.
4. The handling or storage of goods at or their transport to or from the place at which they are to be exported or have been imported or of the handling or storage of such goods in connection with such transport.

SECOND SCHEDULE — *continued*

5. Services of any of the following descriptions:
- (a) training or retraining for any business or employment;
 - (b) exhibition or convention services; or
 - (c) services ancillary to, including that of organising the services referred to in sub-paragraphs (a) and (b).

6. Nothing in this Schedule shall include any part of a supply comprising services relating to accommodation and entertainment.

THIRD SCHEDULE

Paragraph 4

DESIGNATED AREAS

1. *Area of a Port*
- (a) any area declared to be a port within the meaning of the Maritime and Port Authority of Singapore Act (Cap. 170A);
 - (b) all that area occupied by the “JURONG MARINE BASE”;
 - (c) all that area occupied by the “LOYANG OFFSHORE SUPPLY BASE”;
 - (d) all that area occupied by the “SINGAPORE CRUISE CENTRE”;
 - (e) all that area occupied by the “JURONG FISHERY PORT”;
 - (f) all that area occupied by the “PUNGGOL FISHERY PORT”;
 - (g) all that area occupied by the “CHANGI FERRY TERMINAL”;
 - (h) all that area occupied by the “TUAS JETTY FOR EXPLOSIVES AND DANGEROUS GOODS”;
 - (i) all that area occupied by the “BARTER TRADE CONTROL AREA”;
and
 - (j) all that area occupied by the “HARBOUR BRANCH HEAD-QUARTERS”.
2. *Area of a Terminal*
- (a) the whole of the islands of Pulau Bukom, Pulau Bukom Kecil, Pulau Ular, Pulau Ayer Chawan, Pulau Merlimau, Pulau Sebarok, Pulau Pesek, Pulau Seraya, Pulau Busing, Pulau Ayer Merbau and Pulau Sakra;
 - (b) all that area comprised in lot 280 Pt, A1057 and A1057 (a), Mukim No. 7 at 35 Shipyard Road occupied by “JURONG MARKETING TERMINAL” and “ESSO SINGAPORE COMPANY PRIVATE LIMITED”;

THIRD SCHEDULE — *continued*

- (c) all that area comprised in lots A2278, A10627, A166, A166 (a), A166 (b), A166 (c), A166 (d), A166 (e), A166 (x), A166 (y), A651, A651 (a) and A651 (b), Mukim No. 7 at 18 Pioneer Road occupied by “MOBIL OIL SINGAPORE COMPANY PRIVATE LIMITED”;
- (d) all that area comprised in lots 191-1, 191-2, 191-3, 193, A12, A12A, A12B, A12C, A12D and A12E, 2096, 4091, 4124, 4209, 4211L, 4213 Mukim No. 5 at 210 Jalan Buroh occupied by “TANJONG PENJURU TERMINAL” and “CALTEX (ASIA) COMPANY LIMITED”;
- (e) all that area comprised in lot 699, Mukim No. 23 at Spottiswoode Park Road occupied by “TANJONG PAGAR TERMINAL” and “CALTEX (ASIA) COMPANY LIMITED”;
- (f) all that area comprised in lot 498, Mukim No. 3 at 1 Pasir Panjang Road occupied by “BP SINGAPORE COMPANY PRIVATE LIMITED”;
- (g) all that area comprised in lot 1832 Pt, A1259 (b), Mukim No. 6 at 41 Jalan Buroh occupied by “JURONG BULK PLANT” and “SINGAPORE PETROLEUM COMPANY LIMITED”; and
- (h) all that area comprised in lot 3210 Pt, A1241 and A1241 (a), Mukim No. 5 at 59 Penjuru Road occupied by “GATX TERMINALS COMPANY PRIVATE LIMITED”.

3. *Area of an Airport*

- (a) all that area occupied by “CHANGI AIRPORT”;
- (b) all that area occupied by “PAYA LEBAR AIRPORT”;
- (c) all that area occupied by “SELETAR AIRPORT”; and
- (d) all that area occupied by “TENGAH AIR BASE”.

[G.N. Nos. S 513/93; S 95/94; S 109/94]
