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The following Act was passed by Parliament on 18th August 2009 and assented to by the President on 2nd September 2009:—

REPUBLIC OF SINGAPORE

No. 19 of 2009.

I assent.



S R NATHAN,
President.
2nd September 2009.

An Act to amend the Goods and Services Tax Act (Chapter 117A of the 2005 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act may be cited as the Goods and Services Tax (Amendment) Act 2009 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Amendment of section 21

2. Section 21 of the Goods and Services Tax Act (referred to in this Act as the principal Act) is amended —

- (a) by deleting the word “or” at the end of subsection (3)(v);
- (b) by deleting the full-stop at the end of paragraph (w) of subsection (3) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:

“(x) the supply (including the letting or hire) of qualifying aircraft parts that are certified as airworthy by —

- (i) in relation to an aircraft that is not a military aircraft, a person certificated by a national civil aviation authority; and
 - (ii) in relation to a military aircraft, the government owning that aircraft.”;
- (c) by deleting the definition of “aircraft” in subsection (4)(a) and substituting the following definition:

“ “aircraft” means —

- (i) any aircraft which is not used or intended to be used for recreation or pleasure; or
- (ii) any aircraft used or intended to be used for recreation or pleasure if it is wholly used or intended to be wholly used for travel —

- (A) from a place outside Singapore to another place outside Singapore;
 - (B) from a place in Singapore to a place outside Singapore; or
 - (C) from a place outside Singapore to a place in Singapore;”; and
- (d) by inserting, immediately after the definition of “co-location” in subsection (4)(a), the following definition:

““qualifying aircraft parts” means such parts and equipment as are designed and built for exclusive use on an aircraft;”.

Amendment of section 32

3. Section 32 of the principal Act is amended by inserting, immediately after subsection (3), the following subsection:

“(3A) The registration under this Act of any person who, as trustee, is carrying on the business of a trust created by express written declaration shall be in the name of the trust.”.

New section 35A

4. The principal Act is amended by inserting, immediately after section 35, the following section:

“Vouchers

35A.—(1) The Minister may, by regulations, modify the application of the provisions of this Act to transactions involving vouchers granted for consideration.

(2) Any regulations made under this section —

- (a) may provide that any transaction involving a voucher or any part of such transaction is to be treated as —
 - (i) a supply of goods or a supply of services; or
 - (ii) neither a supply of goods nor a supply of services; and