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Notification No. B 2 — The Goods and Services Tax (Amendment) Bill is hereby published for general information. It was introduced in Parliament on 25th January 2016.

Goods and Services Tax (Amendment) Bill

Bill No. 2/2016.

Read the first time on 25 January 2016.

A BILL

i n t i t u l e d

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.—(1) This Act is the Goods and Services Tax (Amendment) Act 2016.

(2) Sections 2(a) to (d), (f), (h) and (i) and 3 come into operation on a date that the Minister appoints by notification in the *Gazette*.

Amendment of section 21

2. Section 21 of the Goods and Services Tax Act is amended —

(a) by inserting, immediately after the words “For the purposes of subsections (3), (6),” in subsection (4), “(6AA),”;

(b) by deleting the definition of “aircraft” in subsection (4)(a) and substituting the following definition:

“ “aircraft” means any aircraft —

(i) that 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; or

(ii) that is a military aircraft;”;

(c) by inserting, immediately after the definition of “co-location” in subsection (4)(a), the following definition:

“ “non-international aircraft” means any aircraft —

(i) that is not 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