

No. // of 2007.

Goods and Services Tax (Amendment) Act 2007.

Certified on : 03.10.07



No. of 2007.

Goods and Services Tax (Amendment) Act 2007.

ARRANGEMENT OF SECTION.

Other zero rated goods (Amendment of Section 21).



No. of 2007.

AN ACT

entitled

Goods and Services Tax (Amendment) Act 2007,

Being an Act to amend the *Goods and Services Tax Act 2003,*

MADE by the National Parliament.

OTHER ZERO RATED GOODS (AMENDMENT OF SECTION 21).

Section 21 of the Principal Act is amended in Subsection (1) by repealing Paragraphs (g) and (h) and replacing them with the following:—

- "(g) the supply is the supply of travel by sea or air in Papua New Guinea but only if—
 - (i) the supply is to an intending passenger or for eventual supply to that person; and
 - (ii) the supply was purchased while the intending passenger was outside Papua New Guinea; and
- "(h) the supply is the supply of temporary accommodation in Papua New Guinea but only if—
 - (i) the supply is to the person to be temporarily accommodated or for eventual supply to that person; and
 - (ii) the supply was purchased while the intending passenger was outside Papua New Guinea."

Goods and Services Tax (Amendment)

I hereby certify that the above is a fair print of *Goods and Services Tax (Amendment) Act 2007* which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the *Goods and Services Tax (Amendment) Act 2007* was made by the National Parliament on 25 April 2007.

Speaker of the National Parliament.