

No. 1 of 2010

Goods and Services Tax (Amendment) Act 2010.

Certified on : 09-03, 2010



No. of 2010.

Goods and Services Tax (Amendment) Act 2010.

ARRANGEMENT OF SECTIONS.

1. Interpretation (Amendment of Section 2).
2. Zero – Rating of Exported Goods (Amendment of Section 19).



AN ACT

entitled

Goods and Services Tax (Amendment) Act 2010,

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

MADE by the National Parliament and deemed to have come into operation on 3 March 2010.

1. INTERPRETATION (AMENDMENT OF SECTION 2).

Section 2 of the principal Act is amended by -

- (a) inserting after the definition of 'invoice' the following :

“LNG Project Petroleum” has the meaning given in the PNG LNG Gas Agreement.” ; and

- (b) inserting after the definition of 'person' the following:

“PNG LNG Gas Agreement” means the PNG LNG Gas Agreement dated 22 May 2008 between the Independent State of Papua New Guinea and each of Esso Highlands Limited, Esso PNG Juha Limited, Ampolex (Papua New Guinea) Limited, Ampolex (PNG Petroleum), Inc., Ampolex (Highlands) Limited, Oil Search Limited, Oil Search (PNG) Limited, Oil Search (Tubudu) Limited, Merlin Petroleum Company, Merlin Pacific Oil Company limited, Santos Hides Ltd, Lavana Limited, AGL Gas Developments (PNG) Pty Limited, Petroleum Resources Kutubu Limited, Petroleum Resources Gobe Limited and Eda Oil Limited, as amended, novated or replaced from time to time.”.

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2. **ZERO – RATING OF EXPORTED GOODS (AMENDMENT OF SECTION 19).**

Section 19 of the Principal Act is amended by inserting, after Paragraph (1)(h), the following new paragraph :

“(i) the goods supplied are LNG Project Petroleum and that LNG Project Petroleum is exported by any person whether under that supply or another supply or otherwise.”.

I hereby certify that the above is a fair print of the *Goods and Services Tax (Amendment) Act 2010* which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the *Goods and Services Tax (Amendment) Act 2010* was made by the National Parliament on 4 March 2010.

Speaker of the National Parliament.