

**TECHNICAL**

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**Indirect Taxation**

**[Goods and Services Tax \(GST\) \(Exempt Supply\) \(Amendment\) Order 2015 \[P.U. \(A\) 57/2015\]](#)**

The above Order was gazetted on 27 March 2015 and comes into operation on 30 March 2015. It amends the Second Schedule of the *GST (Exempt Supply) Order 2014 [P.U. (A) 271/2014]* (the principal order) as follows:

- It extends the exemption of GST on educational and related educational services in relation to tertiary education to include “skills training provided by the skills training provider who conducts approved and accredited programme under the National Skills Development Act 2006 [Act 652];
- It extends the exemption of GST on the supply of management and maintenance services by the Joint Management Body /Management Corporation to all owners of a building for residential purposes held under a strata title; instead of owners in a low and low medium cost housing held under strata title.
- Pre-need funeral plan programme which is the reservation of columbarium or burial plot are removed from the exempt order.

For details, members may view the above gazette order at the official website of the [Attorney-General's Chambers](#).

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