

## **Construction agreements made before the effective date**

**193.** (1) This section shall apply to the extent that a supply of goods or construction services which relates to the construction, major reconstruction, manufacture or extension of a building or of a civil engineering work by the supplier, and the goods or construction services are—

(a) supplied in accordance with a written agreement made before the effective date; and

(b) made available to the recipient on or after the effective date.

(2) The value of all work and materials permanently incorporated in or affixed on the site of the building or civil engineering work in accordance with the agreement shall be determined as at the beginning of the effective date.

(3) Tax shall be due and payable on the supply to the extent that the value of the supply exceeds the value determined under subsection (2).

(4) For the purposes of determining the value under subsection (2), a taxable person shall furnish to the officer of goods and services tax a certificate signed by any authorized person as provided under any written law, certifying the value of all work and materials permanently incorporated in or affixed on the site of the building or civil engineering work.

(5) This section shall only apply to the extent that the value referred to in subsection (2) is determined—

(a) in a manner specified by the Director General; and

(b) on or before the end of the supplier's first taxable period after the effective date or a later date allowed by the Director General.