
First published in the *Government Gazette*, Electronic Edition, on 16 December 2021 at 5 pm.

No. S 953

**GOODS AND SERVICES TAX ACT
(CHAPTER 117A)**

**GOODS AND SERVICES TAX
(IMPORTS RELIEF) (AMENDMENT NO. 2)
ORDER 2021**

In exercise of the powers conferred by section 24(1) of the Goods and Services Tax Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Goods and Services Tax (Imports Relief) (Amendment No. 2) Order 2021 and comes into operation on 16 December 2021.

Amendment of paragraph 2

2. Paragraph 2 of the Goods and Services Tax (Imports Relief) Order (O 3) is amended by inserting, immediately before the definition of “customs office”, the following definition:

““Class 2 CTGT product” has the meaning given by regulation 2(1) of the Health Products (Cell, Tissue and Gene Therapy Products) Regulations 2021 (G.N. No. S 104/2021);”.

Amendment of Schedule

3. The Schedule to the Goods and Services Tax (Imports Relief) Order is amended —

(a) by inserting, immediately after the words “Medicinal products” in column (3) of item 40, the words “, Class 2 CTGT products”;