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

**GOODS AND SERVICES TAX
(IMPORTS RELIEF) (AMENDMENT) ORDER 2020**

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.—(1) This Order is the Goods and Services Tax (Imports Relief) (Amendment) Order 2020 and, except for paragraphs 2(a) and 3(a), comes into operation on 1 July 2020.

(2) Paragraphs 2(a) and 3(a) are deemed to have come into operation on 1 April 2013.

Amendment of paragraph 2

2. Paragraph 2 of the Goods and Services Tax (Imports Relief) Order (O 3) is amended —

(a) by inserting, immediately after the definitions of “customs territory”, “dutiable goods”, “intoxicating liquor”, “proper officer of customs” and “senior officer of customs”, the following definition:

““export inspection station” means —

(a) Pasir Panjang Export Inspection Station situated at 19 Harbour Drive, Singapore 117402; or

(b) Brani Export Inspection Station situated at 71 Brani Terminal Avenue, Singapore 098326;” and

(b) by deleting the definitions of “customs territory”, “dutiable goods”, “intoxicating liquor”, “proper officer of customs” and “senior officer of customs”, “export inspection station” and “Director-General” and substituting the following definitions:

““customs office” means any place prescribed as such under the Customs (Offices and Stations) Regulations (Cap. 70, Rg 7);

“customs station” means any place prescribed as such under the Customs (Offices and Stations) Regulations;

“customs territory”, “dutiable goods”, “Government warehouse”, “intoxicating liquor”, “licensed warehouse”, “proper officer of customs” and “senior officer of customs” have the meanings given by section 3(1) of the Customs Act (Cap. 70);

“Director-General” means the Director-General of Customs appointed under the Customs Act and includes any person referred to in section 4(3) of that Act;

“export inspection station” means —

(a) Pasir Panjang Export Inspection Station situated at 19 Harbour Drive, Singapore 117402; or

(b) Brani Export Inspection Station situated at 71 Brani Terminal Avenue, Singapore 098326;”.

Amendment of Schedule

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