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No. S 329

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

**GOODS AND SERVICES TAX
(APPLICATION OF LEGISLATION RELATING TO
CUSTOMS AND EXCISE DUTIES)
(AMENDMENT) ORDER 2019**

In exercise of the powers conferred by section 26 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 (Application of Legislation relating to Customs and Excise Duties) (Amendment) Order 2019 and comes into operation on 2 May 2019.

Amendment of paragraph 9

2. Paragraph 9 of the Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) Order (O 4) is amended —

- (a) by inserting, immediately after “35,” in sub-paragraph (1)(a), “115(a),”;
- (b) by deleting sub-paragraph (i) of sub-paragraph (1) and substituting the following sub-paragraph:
 - “(i) all provisions of the Customs (Miscellaneous Fees and Rates) Regulations 2012 (G.N. No. S 634/2012) (except items 4, 5 and 11(a), (b) and (c) of Part I of the Schedule to those Regulations) with the modification that such provisions apply to goods that are imported but in