
First published in the Government *Gazette*, Electronic Edition, on 29 March 2019 at 5 pm.

No. S 188

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

**GOODS AND SERVICES TAX
(IMPORTS RELIEF) (AMENDMENT NO. 2)
ORDER 2019**

In exercise of the powers conferred by section 24 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 2019 and comes into operation on 1 April 2019.

Amendment of Schedule

2. Item 6 of the Schedule to the Goods and Services Tax (Imports Relief) Order (O 3) is amended by deleting sub-paragraphs (1), (2) and (3) in column (3) and substituting the following sub-paragraphs:

- “(1) wine and spirits not exceeding one litre each;
- (2) wine and beer not exceeding one litre each;
- (3) spirits and beer not exceeding one litre each;
- (4) wine only not exceeding 2 litres;
- (5) spirits only not exceeding one litre;
- (6) beer only not exceeding 2 litres.”.

*[G.N. Nos. S 389/2002; S 141/2009; S 627/2009;
S 183/2010; S 229/2010; S 826/2010; S 694/2011;
S 104/2012; S 492/2012; S 562/2016; S 106/2019]*