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

**GOODS AND SERVICES TAX
(APPLICATION OF CUSTOMS ACT)
(PROVISIONS ON TRIALS, PROCEEDINGS,
OFFENCES AND PENALTIES)
(AMENDMENT) ORDER 2015**

In exercise of the powers conferred by section 77 of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Goods and Services Tax (Application of Customs Act) (Provisions on Trials, Proceedings, Offences and Penalties) (Amendment) Order 2015 and comes into operation on 2 March 2015.

Amendment of paragraph 2

2. Paragraph 2 of the Goods and Services Tax (Application of Customs Act) (Provisions on Trials, Proceedings, Offences and Penalties) (Amendment) Order (O 5) is amended by deleting the words “sections 131, 133, 134, 135, 136 and 136A” and substituting the words “sections 133, 135 and 136”.