

First published in the Government *Gazette*, Electronic Edition, on 20th July 2015 at 5:00 pm.

No. S 438

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

**GOODS AND SERVICES TAX
(APPLICATION OF LEGISLATION RELATING TO
CUSTOMS AND EXCISE DUTIES)
(AMENDMENT) ORDER 2015**

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 may be cited as the Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) (Amendment) Order 2015 and comes into operation on 1 August 2015.

Amendment of paragraph 9

2. Paragraph 9(1) of the Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) Order (O 4) is amended by inserting, immediately after “35,” in sub-paragraph (a), “115A,”.

[G.N. Nos. S 711/2011; S 493/2012]