

---

First published in the *Government Gazette*, Electronic Edition, on 1st October 2012 at 5.00 pm.

---

**No. S 493**

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

**GOODS AND SERVICES TAX  
(APPLICATION OF LEGISLATION RELATING TO  
CUSTOMS AND EXCISE DUTIES) (AMENDMENT)  
ORDER 2012**

In exercise of the powers conferred by section 26 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 Legislation relating to Customs and Excise Duties) (Amendment) Order 2012 and shall come into operation on 1st October 2012.

**Amendment of paragraph 3**

**2.** Paragraph 3 of the Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) Order (O 4) (referred to in this Order as the principal Order) is amended by inserting, immediately after the words “customs or excise duties”, the words “, and, unless the context otherwise requires, to goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import as they apply to goods in respect of which customs duty or excise duty is chargeable”.

**Amendment of paragraph 4**

**3.** Paragraph 4 of the principal Order is amended by inserting, immediately after the words “non-dutiable goods”, the words “or goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import”.