

Goods and Services Tax (Imports Relief) (Amendment No. 3) Order 2010

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No. S 826

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT NO. 3) ORDER 2010

In exercise of the powers conferred by sections 24(1) and 86(1) 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 (Imports Relief) (Amendment No. 3) Order 2010 and shall come into operation on 1st January 2011.

Deletion and substitution of paragraph 2

2. Paragraph 2 of the Goods and Services Tax (Imports Relief) Order (O 3) is deleted and the following paragraph substituted therefor:

“Definitions

2. In this Order —

“customs territory”, “dutiable goods”, “intoxicating liquor”, “proper officer