

# **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