

Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) (Amendment) Order 2003

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No. S 152

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

**GOODS AND SERVICES TAX (APPLICATION OF LEGISLATION RELATING TO
CUSTOMS AND EXCISE DUTIES) (AMENDMENT) ORDER 2003**

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 2003 and shall come into operation on 1st April 2003.

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) is amended —

- (a) by deleting the words “sections 12” in sub-paragraph (c) and substituting the words “sections 11, 12”; and