

Goods and Services Tax (Imports Relief) (Amendment) Order 2002

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No. S 389

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT) ORDER 2002

In exercise of the powers conferred by sections 24 (1), (2) and (3) 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) Order 2002 and shall come into operation on 5th August 2002.

Amendment of paragraph 4

2. The Goods and Services Tax (Imports Relief) Order (O 3) is amended by renumbering paragraph 4 as sub-paragraph (1) of that paragraph, and by inserting immediately thereafter the following sub-paragraph:

“(2) The Director-General may, if he considers expedient, waive the requirement for a document, certificate or permit to be submitted under sub-paragraph (1)(b).”.

Made this 2nd day of August 2002.