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No. S 169

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT) ORDER 2000

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 2000 and shall come into operation on 1st April 2000.

Amendment of Schedule

2. The Schedule to the Goods and Services Tax (Imports Relief) Order (O 3) is amended by inserting, immediately after item 35, the following item:

<i>No.</i>	<i>Organisation of persons</i>	<i>Type of goods</i>	<i>Conditions</i>	<i>Type of Documents</i>
"36.	Importer.	Temporary import of equipment, apparel and accessories required for conducting international conferences, conventions and ceremonies, or other similar events.	(a) That the goods are re-exported within 3 months from the date of importation or within such further period as may be approved by the Director-General; (b) that the importer satisfies the senior officer of customs that the goods are imported for conducting international conferences, conventions and ceremonies, or other similar events; and (c) that the tax is payable if the goods are sold, disposed of or transferred locally.	Inward Permit."

[G.N. Nos. S 202/98; S 572/98]

Made this 28th day of March 2000.

EDDIE TEO
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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(To be presented to Parliament under section 86 (2) of the Goods and Services Tax Act).