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No. S 329

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (APPLICATION OF LEGISLATION RELATING TO CUSTOMS AND EXCISE DUTIES) (AMENDMENT) ORDER 2019

In exercise of the powers conferred by section 26 of the Goods and Services Tax Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) (Amendment) Order 2019 and comes into operation on 2 May 2019.

Amendment of paragraph 9

2. Paragraph 9 of the Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) Order (O 4) is amended —

- (a) by inserting, immediately after “35,” in sub-paragraph (1)(a), “115(a),”;
- (b) by deleting sub-paragraph (i) of sub-paragraph (1) and substituting the following sub-paragraph:
 - “(i) all provisions of the Customs (Miscellaneous Fees and Rates) Regulations 2012 (G.N. No. S 634/2012) (except items 4, 5 and 11(a), (b) and (c) of Part I of the Schedule to those Regulations) with the modification that such provisions apply to goods that are imported but in

respect of which no customs duty or excise duty is chargeable.”;

- (c) by deleting the word “shall” in sub-paragraph (2) and substituting the words “, with such modifications as are specified in this paragraph,”;
- (d) by deleting “35” in sub-paragraph (2)(a) and substituting “33, 115(a)”;
- (e) by deleting sub-paragraph (f) of sub-paragraph (2) and substituting the following sub-paragraph:

“(f) all provisions of the Customs (Miscellaneous Fees and Rates) Regulations 2012 (except items 4, 5 and 11(a), (b) and (c) of Part I of the Schedule to those Regulations) with the modification that such provisions apply to goods that are imported but in respect of which no customs duty or excise duty is chargeable.”.

[G.N. Nos. S 711/2011; S 493/2012; S 438/2015]

Made on 4 April 2019.

TAN CHING YEE
*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).