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No. S 1109

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT NO. 2) ORDER 2020

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 makes the following Order:

Citation and commencement

1. This Order is the Goods and Services Tax (Imports Relief) (Amendment No. 2) Order 2020 and comes into operation on 1 January 2021.

Amendment of Schedule

2. The Schedule to the Goods and Services Tax (Imports Relief) Order (O 3) is amended —

(a) by deleting the word “of” in the following items and substituting in each case the words “beginning on the date of”:

Items 9 (paragraph (b) in column (4)) and 9A (paragraph (b) in column (4));

(b) by deleting the word “from” in the following items and substituting in each case the words “beginning on”:

Items 9 (paragraph (c) in column (4)), 9A (paragraph (c) in column (4)), 10 (paragraph (a) in column (4)), 17 (paragraph (c) in column (4)), 18 (paragraph (e) in column (4)), 21 (paragraph (a) in column (4)), 22 (paragraph (a) in column (4)), 23 (paragraph (a) in column (4)), 24 (paragraph (a) in column (4)), 27 (paragraph (b) in column (4)), 29 (paragraph (b) in

column (4)), 35 (paragraph (c) in column (4)),
36 (paragraph (h)(iv) in column (4)) and
37 (paragraph (a) in column (4)); and

(c) by deleting paragraph (a) in column (4) of item 28 and
substituting the following paragraph:

“(a) That the motor vehicle is exported within 6 months
beginning on the date of importation;”.

*[G.N. Nos. S 389/2002; S 141/2009; S 627/2009;
S 183/2010; S 229/2010; S 826/2010; S 694/2011;
S 104/2012; S 492/2012; S 562/2016; S 106/2019;
S 188/2019; S 506/2020]*

Made on 30 December 2020.

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).