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## No. S 188

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

#### GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT NO. 2) ORDER 2019

In exercise of the powers conferred by section 24 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 2019 and comes into operation on 1 April 2019.

#### **Amendment of Schedule**

2. Item 6 of the Schedule to the Goods and Services Tax (Imports Relief) Order (O 3) is amended by deleting sub-paragraphs (1), (2) and (3) in column (3) and substituting the following sub-paragraphs:

- “(1) wine and spirits not exceeding one litre each;
- (2) wine and beer not exceeding one litre each;
- (3) spirits and beer not exceeding one litre each;
- (4) wine only not exceeding 2 litres;
- (5) spirits only not exceeding one litre;
- (6) beer only not exceeding 2 litres.”.

*[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]*

Made on 25 March 2019.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R60.1.0013.V47; C.07.12.02.001.V002;  
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(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act).