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**No. S 438**

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

**GOODS AND SERVICES TAX  
(APPLICATION OF LEGISLATION RELATING TO  
CUSTOMS AND EXCISE DUTIES)  
(AMENDMENT) ORDER 2015**

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 may be cited as the Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) (Amendment) Order 2015 and comes into operation on 1 August 2015.

**Amendment of paragraph 9**

2. Paragraph 9(1) of the Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) Order (O 4) is amended by inserting, immediately after “35,” in sub-paragraph (a), “115A,”.

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

Made on 6 July 2015.

LIM SOO HOON  
*Permanent Secretary*  
*(Finance) (Performance),*  
*Ministry of Finance,*  
*Singapore.*

[Customs (Conf) 0105/86/Pt F/V16; AG/LLRD/SL/117A/2010/7  
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(To be presented to Parliament under section 86(2) of the Goods and  
Services Tax Act).