
First published in the *Government Gazette*, Electronic Edition, on 1st October 2012 at 5:00 pm.

No. S 492

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

**GOODS AND SERVICES TAX
(IMPORTS RELIEF) (AMENDMENT NO.2)
ORDER 2012**

In exercise of the powers conferred by section 24 of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1.—(1) This Order may be cited as the Goods and Services Tax (Imports Relief) (Amendment No.2) Order 2012 and shall come into operation on 1st October 2012.

(2) Paragraph 3 shall be deemed to have come into operation on 1st January 2012.

New paragraph 5

2. The Goods and Services Tax (Imports Relief) Order (O 3) is amended by inserting, immediately after paragraph 4, the following paragraph:

“Determination of value of goods

5. For the avoidance of doubt, where, for the purpose of any item in the Schedule, the value of goods imported into Singapore needs to be determined, then, in determining that value, no regard shall be had to the value of any goods the import of which is an exempt import.”.

Amendment of Schedule

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

-
-
- (a) by inserting, immediately after the word “Petroleum” in column (3) of item 11, the words “or compressed natural gas”;
- (b) by inserting, immediately after the word “petroleum” wherever it appears in paragraphs (a) and (b) in column (4) of item 11, the words “or compressed natural gas”; and
- (c) by deleting the Schedule reference and substituting the following Schedule reference:

“Paragraphs 4 and 5”.

*[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]*

Made this 1st day of October 2012.

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

[R060.1.0001 v.49; AG/LLRD/SL/117A/2010/2 Vol. 2]

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