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No. S 493

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

**GOODS AND SERVICES TAX
(APPLICATION OF LEGISLATION RELATING TO
CUSTOMS AND EXCISE DUTIES) (AMENDMENT)
ORDER 2012**

In exercise of the powers conferred by section 26 of the Goods and Services Tax Act, the Minister for Finance hereby 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 2012 and shall come into operation on 1st October 2012.

Amendment of paragraph 3

2. Paragraph 3 of the Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) Order (O 4) (referred to in this Order as the principal Order) is amended by inserting, immediately after the words “customs or excise duties”, the words “, and, unless the context otherwise requires, to goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import as they apply to goods in respect of which customs duty or excise duty is chargeable”.

Amendment of paragraph 4

3. Paragraph 4 of the principal Order is amended by inserting, immediately after the words “non-dutiable goods”, the words “or goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import”.

Amendment of paragraph 8

4. Paragraph 8 of the principal Order is amended by inserting, immediately after the words “tax chargeable on the importation of goods”, the words “, or goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import, as the case may be,”.

Amendment of paragraph 9

5. The principal Order is amended by renumbering paragraph 9 as sub-paragraph (1) of that paragraph, and by inserting immediately thereafter the following sub-paragraph:

“(2) The following provisions of the subsidiary legislation made under the Customs Act shall apply in relation to any goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import, as it applies to goods in respect of which customs duty or excise duty is chargeable:

- (a) regulations 8, 14, 16, 31, 32, 35, 116 and 117 of the Customs Regulations;
- (b) all provisions of the Customs (Customs Airports) Regulations;
- (c) all provisions of the Customs (Authorised Piers and Places) Regulations 2011;
- (d) all provisions of the Customs (Offices and Stations) Regulations;
- (e) regulation 2(a) and (c) of the Customs (Composition of Offences) (Consolidation) Regulations; and
- (f) the Customs (Miscellaneous Fees) Notification.”.

Amendment of paragraph 10

6. Paragraph 10 of the principal Order is amended by inserting, immediately after the words “customs or excise duties”, the words “, and, unless the context otherwise requires, to goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import as they apply to goods in respect of which customs duty or excise duty is chargeable”.

Amendment of paragraph 11

7. Paragraph 11 of the principal Order is amended by inserting, immediately after the words “customs or excise duties”, the words “, and, unless the context otherwise requires, to goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import as they apply to goods in respect of which customs duty or excise duty is chargeable”.

[G.N. No. S 711/2011]

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/2010/7 Vol. 1]

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