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No. S 600

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT) ORDER 2021

In exercise of the powers conferred by section 24(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) Order 2021 and comes into operation on 13 August 2021.

Amendment of paragraph 2

2. Paragraph 2 of the Goods and Services Tax (Imports Relief) Order (O 3) is amended —

- (a) by deleting the word “or” at the end of paragraph (a) of the definition of “export inspection station”; and
- (b) by inserting the word “or” at the end of paragraph (b) of the definition of “export inspection station”, and by inserting immediately thereafter the following paragraph:

“(c) Tuas Export Inspection Station situated at Cargo Inspection Centre, 73 Tuas South Boulevard, Singapore 636744;”.

*[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; S 1109/2020]*

Made on 8 August 2021.

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

[Customs 0106/69/V1; R060.001.0079.V1;
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(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act).