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**No. S 711**

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

**GOODS AND SERVICES TAX  
(APPLICATION OF LEGISLATION  
RELATING TO CUSTOMS AND EXCISE DUTIES)  
(AMENDMENT) ORDER 2011**

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 2011 and shall come into operation on 1st January 2012.

**Amendment of paragraph 9**

**2.** Paragraph 9 of the Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) Order (O 4) is amended —

(a) by deleting sub-paragraphs (c) and (d) and substituting the following sub-paragraph:

“(c) all provisions of the Customs (Authorised Piers and Places) Regulations 2011 (G.N. No. S 708/2011);”;

(b) by inserting, immediately after sub-paragraph (g), the following sub-paragraph:

“(ga) all provisions of the Customs (Permits to Remove Goods) Order (Cap. 70, O 8) with the modification that the reference to dutiable goods in paragraph 2(a) thereof be read as a reference to goods subject to tax on the importation of such goods that are also dutiable goods for the purposes of the Customs Act;”.

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Made this 23rd day of December 2011.

CHAN LAI FUNG  
*Permanent Secretary*  
*(Finance) (Performance),*  
*Ministry of Finance,*  
*Singapore.*

[Customs (Conf) 0102/71/V33; AG/LLRD/SL/117A/2010/4 Vol. 1]