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No. S 953

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT NO. 2) 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 No. 2) Order 2021 and comes into operation on 16 December 2021.

Amendment of paragraph 2

2. Paragraph 2 of the Goods and Services Tax (Imports Relief) Order (O 3) is amended by inserting, immediately before the definition of “customs office”, the following definition:

““Class 2 CTGT product” has the meaning given by regulation 2(1) of the Health Products (Cell, Tissue and Gene Therapy Products) Regulations 2021 (G.N. No. S 104/2021);”.

Amendment of Schedule

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

(a) by inserting, immediately after the words “Medicinal products” in column (3) of item 40, the words “, Class 2 CTGT products”;

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- (b) by inserting, immediately after the words “Medicinal products” in column (3) of item 41, the words “, Class 2 CTGT products”; and
- (c) by deleting the words “Therapeutic products” in column (3) of item 42 and substituting the words “Class 2 CTGT products and therapeutic products,”.

*[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; S 600/2021]*

Made on 10 December 2021.

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

[R60.1.0001 v.58; AG/LEGIS/SL/117A/2020/2 Vol. 1]

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