

**GOODS AND SERVICES TAX ACT
(CHAPTER 117A, SECTION 77)**

**GOODS AND SERVICES TAX (APPLICATION OF CUSTOMS
ACT) (PROVISIONS ON TRIALS, PROCEEDINGS, OFFENCES
AND PENALTIES) ORDER**

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Application of Customs Act
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[23rd March 1994]

Citation

1. This Order may be cited as the Goods and Services Tax (Application of Customs Act) (Provisions on Trials, Proceedings, Offences and Penalties) Order.

Application of Customs Act

2. Parts XIV and XV (with the exception of sections 133, 135 and 136) of the Customs Act (Cap. 70) shall apply to trials, proceedings, offences and penalties in relation to offences under the Act as they apply in relation to offences and penalties under the Customs Act as defined in that Act.

[S 99/2015 wef 02/03/2015]

[G.N. No. S 106/94]

LEGISLATIVE HISTORY
GOODS AND SERVICES TAX (APPLICATION OF CUSTOMS
ACT) (PROVISIONS ON TRIALS, PROCEEDINGS, OFFENCES
AND PENALTIES) ORDER
(CHAPTER 117A, O 5)

This Legislative History is provided for the convenience of users of the Goods and Services Tax (Application of Customs Act) (Provisions on Trials, Proceedings, Offences and Penalties) Order. It is not part of this Order.

1. G. N. No. S 106/1994 — Goods and Services Tax (Application of Customs Act) (Provisions on Trials, Proceedings, Offences and Penalties) Order 1994

Date of commencement : 23 March 1994

2. 1995 Revised Edition — Goods and Services Tax (Application of Customs Act) (Provisions on Trials, Proceedings, Offences and Penalties) Order 1995

Date of operation : 1 April 1995

3. 2001 Revised Edition — Goods and Services Tax (Application of Customs Act) (Provisions on Trials, Proceedings, Offences and Penalties) Order

Date of operation : 15 September 2001

4. G.N. No. S 99/2015 — Goods and Services Tax (Application of Customs Act) (Provisions on Trials, Proceedings, Offences and Penalties) (Amendment) Order 2015

Date of commencement : 2 March 2015