

Goods and Services Tax (Application of Customs Act) (Provisions on Trials, Proceedings, Offences and Penalties) Order

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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

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G.N. No. S 106/1994

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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