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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”;