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

**GOODS AND SERVICES TAX
(IMPORTS RELIEF) (AMENDMENT NO. 3)
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. 3) Order 2021 and comes into operation on 1 January 2022.

Amendment of Schedule

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

- (a) by deleting the words “paragraph 2(2) of the Customs (Duties) Order (Cap. 70, O 4)” in paragraph (b) in column (4) of item 32 and substituting the words “section 11 of the Customs Act”; and