
First published in the Government *Gazette*, Electronic Edition, on 31 December 2021 at 12 noon.

No. S 1069

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT NO. 4) 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. 4) Order 2021 and comes into operation on 3 January 2022.

Amendment of Schedule

2. The Schedule to the Goods and Services Tax (Imports Relief) Order (O 3) is amended by inserting, immediately after item 25, the following item:

“25A. Importer who temporarily imports any motor vehicle to undergo an inspection in accordance with rule 4(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5) (called in this item the applicable inspection).	Motor vehicle that is temporarily imported for the purpose of undergoing the applicable inspection.	(a) That the motor vehicle is not used on any road, except as permitted under the Road Traffic Act;
		(b) that the motor vehicle be removed from the customs territory within 6 months, or any longer period that the Director-General may approve, starting on the date the motor vehicle is imported;
		(c) that the following is registered with the Director-General: