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

**GOODS AND SERVICES TAX
(IMPORTS RELIEF) (AMENDMENT NO.2)
ORDER 2012**

In exercise of the powers conferred by section 24 of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1.—(1) This Order may be cited as the Goods and Services Tax (Imports Relief) (Amendment No.2) Order 2012 and shall come into operation on 1st October 2012.

(2) Paragraph 3 shall be deemed to have come into operation on 1st January 2012.

New paragraph 5

2. The Goods and Services Tax (Imports Relief) Order (O 3) is amended by inserting, immediately after paragraph 4, the following paragraph:

“Determination of value of goods

5. For the avoidance of doubt, where, for the purpose of any item in the Schedule, the value of goods imported into Singapore needs to be determined, then, in determining that value, no regard shall be had to the value of any goods the import of which is an exempt import.”.

Amendment of Schedule

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