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**No. S 694**

GOODS AND SERVICES TAX ACT  
(CHAPTER 117A)

GOODS AND SERVICES TAX  
(IMPORTS RELIEF) (AMENDMENT)  
ORDER 2011

In exercise of the powers conferred by sections 24(1) and 86(1) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Order:

**Citation and commencement**

**1.** This Order may be cited as the Goods and Services Tax (Imports Relief) (Amendment) Order 2011 and shall come into operation on 1st January 2012.

**Amendment of Schedule**

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

(a) by inserting, immediately after item 9, the following item:

<p>“9A. Person transferring residence to Singapore.</p>	<p>Personal pets.</p>	<p>(a) That such person satisfies the proper officer of customs that —</p> <p>(i) he is changing his place of residence from outside Singapore;</p> <p>(ii) he is the owner of the pets imported; and</p>	<p>Relief Certificate.”;</p>
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