

Goods and Services Tax (Imports Relief) (Amendment No. 2) Order 2010

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No. S 229

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT NO. 2) ORDER 2010

In exercise of the powers conferred by sections 24(1), (2) and (3) 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 No. 2) Order 2010 and shall come into operation on 19th April 2010.

Amendment of Schedule

2. The Schedule to the Goods and Services Tax (Imports Relief) Order (O 3) is amended by deleting item 20 and substituting the following item:

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20. Importer. (1) Re-importation (a) That the Relief Certificate.
of motor vehicle exportation and re-
registered in importation of the

Singapore.

motor vehicle be registered by the proper officer of customs at the time of exportation and re-importation;

(b) that the importer satisfies the senior officer of customs that there is no change in ownership of such vehicle while it is outside Singapore;

(c) that in the case of re-importation by a non-taxable person, the tax had been paid previously and has not been refunded;

(d) where new parts have been added, the relief hereby granted shall be applicable only to the remaining original parts of the motor vehicle re-imported and shall be contingent on the repairer certifying the details and values of the individual new parts added and upon payment of the tax in respect of such added parts; and

(e) that in the case of any motor vehicle registered in Singapore after 1st April 1994, the tax must have been paid previously.