

# **Goods and Services Tax (Imports Relief) (Amendment No. 2) Order 2009**

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**No. S 627**

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

## **GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT NO. 2) ORDER 2009**

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 No. 2) Order 2009 and shall come into operation on 1st January 2010.

### **Amendment of Schedule**

**2.** The Schedule to the Goods and Services Tax (Imports Relief) Order (O 3) is amended by deleting item 13 and substituting the following item:

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- |     |   |   |  |                     |
|-----|---|---|--|---------------------|
| 13. | Importer or person in charge of aircraft or ship. | Aircraft or ship as defined in section 21(4)(a) of the Act. | (a) That the importer satisfies the senior officer of customs that the imported aircraft | Relief Certificate. |
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