

# **Goods and Services Tax (Imports Relief) (Amendment) Order 2009**

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

### **GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT) 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) Order 2009 and shall be deemed to have come into operation on 1st April 2009.

#### **Amendment of Schedule**

2. The Schedule to the Goods and Services Tax (Imports Relief) Order (O 3) is amended by inserting, immediately after item 37, the following item:

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- |                |   |  |
|----------------|---|--|
| 38. Exhibitor. | Wine not exceeding 2.25 litres per label per day, where the wine is contained | (a) That the wine is used for the purpose of wine sampling by representatives of businesses at a wine exhibition or conference Relief Certificate. |
|----------------|---|--|