

# **Goods and Services Tax (Imports Relief) (Amendment) Order 2002**

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**No. S 389**

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

### **GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT) ORDER 2002**

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) Order 2002 and shall come into operation on 5th August 2002.

#### **Amendment of paragraph 4**

2. The Goods and Services Tax (Imports Relief) Order (O 3) is amended by renumbering paragraph 4 as sub-paragraph (1) of that paragraph, and by inserting immediately thereafter the following sub-paragraph:

“(2) The Director-General may, if he considers expedient, waive the requirement for a document, certificate or permit to be submitted under sub-paragraph (1)(b).”.

Made this 2nd day of August 2002.