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**GOODS AND SERVICES TAX ACT****(CHAPTER 117A, SECTION 77)****GOODS AND SERVICES TAX (APPLICATION OF CUSTOMS ACT)  
(PROVISIONS ON TRIALS, PROCEEDINGS, OFFENCES AND  
PENALTIES) ORDER****[23rd March 1994]****Citation**

**1.** This Order may be cited as the Goods and Services Tax (Application of Customs Act) (Provisions on Trials, Proceedings, Offences and Penalties) Order.

**Application of Customs Act**

**2.** Parts XIV and XV (with the exception of sections 131, 133, 134, 135, 136 and 136A) of the Customs Act (Cap. 70) shall apply to trials, proceedings, offences and penalties in relation to offences under the Act as they apply in relation to offences and penalties under the Customs Act as defined in that Act.

*[G.N. No. S 106/94]*