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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

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G.N. No. S 106/1994

REVISED EDITION 2001
(15th September 2001)

[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]