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GOODS AND SERVICES TAX ACT 1993
(SECTION 26)

GOODS AND SERVICES TAX (APPLICATION OF LEGISLATION RELATING TO CUSTOMS AND EXCISE DUTIES) ORDER 1994

ARRANGEMENT OF PARAGRAPHS

Paragraph

[23 March 1994]

Citation

1. This Order is the Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) Order 1994.

Prepared and Published by

THE LAW REVISION COMMISSION UNDER THE AUTHORITY
OF THE REVISED EDITION OF THE LAWS ACT 1983

3.7.2026

Definitions

2. In this Order —

"dutiable goods" means goods which are subject to customs duties including import and excise duties imposed under section 10 of the Customs Act 1960;

"non-dutiable goods" means goods which are not subject to such duties.

Application of Customs Act 1960

3. The following provisions of the Customs Act 1960 apply, with such modifications and adaptations as are specified in paragraphs 4, 5, 6, 7 and 8, to tax chargeable on the importation of goods as they apply in relation to customs or excise duties, and, unless the context otherwise requires, to goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import as they apply to goods in respect of which customs duty or excise duty is chargeable:

(*a*) Part 1 (except section 2(*a*));

(*b*) Part 2 (all sections);

(*c*) Part 3 (only sections 11, 12, 15, 19, 20, 21, 27 and 28);

(*d*) Part 4 (all sections);

(*e*) Part 5 (except sections 43 and 46);

(*f*) Part 6 (except section 49);

(*g*) Part 7 (only section 69);

(*h*) Part 10;

(*i*) Part 11;

(*j*) Part 12 (except section 100);

(*k*) Part 13 (all sections);

(*l*) Part 14 (all sections);

(*m*) Part 15 (except sections 133, 135 and 136).

Modification of section 34 of Customs Act 1960

4. Section 34 of the Customs Act 1960 has effect with the modification that the Director-General of Customs may, in his or her discretion and subject to such conditions as he or she may impose, authorise any person to remove, without a permit, non-dutiable goods or goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import —

(*a*) from an aircraft into the free trade zone in a customs airport and to be transhipped from that free trade zone directly into another aircraft at the same airport;

(*b*) from a vessel into the free trade zone and to be transhipped from that free trade zone directly into another vessel berthed at the same free trade zone;

(*c*) from one free trade zone to another free trade zone provided the non-dutiable goods are intended for transhipment or in transit which are covered by a "through" bill of lading or "through" airway bill; and

(*d*) in any other particular circumstances as the Director-General of Customs may think fit.

Modification of sections 53 and 58 of Customs Act 1960

5.—(1) The Customs Act 1960 has effect with the modification that the Director-General of Customs may permit a bona fide traveller to temporarily deposit his or her goods in any of the following places without payment of the tax chargeable on the importation thereof, pending payment of such tax or re-export of the goods by the bona fide traveller:

(*a*) a Government warehouse established under section 49 of the Customs Act 1960;

(*b*) a customs office or customs station within the meaning of the Customs Act 1960;

(*c*) in any other place approved in writing by the Director-General of Customs.

(2) Sections 53 and 58 of the Customs Act 1960 apply, with the necessary modifications, in the circumstances referred to in sub-paragraph (1).

Modification of sections 51, 63, 66 and 82 of Customs Act 1960

6. Sections 51, 63, 66 and 82 of the Customs Act 1960 have effect with the modification that those sections only apply to such dutiable goods (and not to non-dutiable goods on which tax is charged) as are specified in the licence granted under those sections by the Director-General of Customs.

Modification of section 83 of Customs Act 1960

7. Section 83 of the Customs Act 1960 has effect with the modification that the section only applies —

(*a*) insofar as the licence granted under that section relates to any of the activities specified in paragraph (*a*) of the definition of "specified activity" in subsection (9) of that section, to such dutiable goods (and not to non-dutiable goods on which tax is charged) as are specified in the licence; and

(*b*) insofar as the licence granted under that section relates to the activity specified in paragraph (*b*) of the definition of "specified activity" in subsection (9) of that section, to such goods on which tax is charged as are specified in the licence.

Modification of section 126 of Customs Act 1960

8. Section 126 of the Customs Act 1960 has effect with the modification that any offence prescribed to be a compoundable offence is to be read to include an offence as applied to tax chargeable on the importation of goods, or goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import (as the case may be) by virtue of section 26 of the Act and this Order.

Application of subsidiary legislation under Customs Act 1960

9.—(1) The following provisions of the subsidiary legislation made under the Customs Act 1960 apply, with such modifications as are specified in this paragraph, in relation to tax chargeable on the importation of goods as they apply in relation to customs or excise duties:

(*a*) regulations 7, 8, 14, 16, 31, 32, 33, 34, 35, 115(*a*), 115A, 116 and 117 of, and the First Schedule to, the Customs Regulations (Rg 2);

(*b*) all provisions of the Customs (Customs Airports) Regulations (Rg 4);

(*c*) all provisions of the Customs (Authorised Piers and Places) Regulations 2011;

(*d*) all provisions of the Customs (Offices and Stations) Regulations (Rg 7);

(*e*) regulation 2(*a*), (*c*) and (*f*) of the Customs (Composition of Offences) (Consolidation) Regulations (Cap. 70, Rg 10, 2002 Revised Edition);

(*f*) paragraph 2(6) of the Customs (Duties) Order (O 4);

(*g*) all provisions of the Customs (Permits to Remove Goods) Order (O 8) with the modification that the reference to dutiable goods in paragraph 2(*a*) thereof be read as a reference to goods subject to tax on the importation of such goods that are also dutiable goods for the purposes of the Customs Act 1960;

(*h*) the Customs (Prohibition of Imports) Notification (N 1);

(*i*) all provisions of the Customs (Miscellaneous Fees and Rates) Regulations 2012 (except items 4, 5 and 11(*a*), (*b*) and (*c*) of Part I of the Schedule to those Regulations) with the modification that such provisions apply to goods that are imported but in respect of which no customs duty or excise duty is chargeable.

(2) The following provisions of the subsidiary legislation made under the Customs Act 1960 apply, with such modifications as are specified in this paragraph, in relation to any goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import, as they apply to goods in respect of which customs duty or excise duty is chargeable:

(*a*) regulations 8, 14, 16, 31, 32, 33, 115(*a*), 116 and 117 of the Customs Regulations;

(*b*) all provisions of the Customs (Customs Airports) Regulations;

(*c*) all provisions of the Customs (Authorised Piers and Places) Regulations 2011;

(*d*) all provisions of the Customs (Offices and Stations) Regulations;

(*e*) regulation 2(*a*) and (*c*) of the Customs (Composition of Offences) (Consolidation) Regulations (Cap. 70, Rg 10, 2002 Revised Edition);

(*f*) all provisions of the Customs (Miscellaneous Fees and Rates) Regulations 2012 (except items 4, 5 and 11(*a*), (*b*) and (*c*) of Part I of the Schedule to those Regulations) with the modification that such provisions apply to goods that are imported but in respect of which no customs duty or excise duty is chargeable.

Application of Free Trade Zones Act 1966

10. The provisions of the Free Trade Zones Act 1966 apply (so far as relevant) in relation to tax chargeable on importation as they apply in relation to customs or excise duties, and, unless the context otherwise requires, to goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import as they apply to goods in respect of which customs duty or excise duty is chargeable.

Application of Postal Services Act 1999

11. The provisions of the Postal Services Act 1999 relating to customs and excise duties, except for any provision imposing a clearance fee payable to the Authority on any postal article upon the contents of which any customs duty is payable, apply in relation to tax chargeable on the importation of goods as they apply in relation to customs or excise duties, and, unless the context otherwise requires, to goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import as they apply to goods in respect of which customs duty or excise duty is chargeable.

Application of section 26 of Act

12. Section 26 of the Act does not apply to any provision of any written law relating to customs or excise duties unless provided for in this Order.