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GOODS AND SERVICES TAX ACT 1993
(SECTION 77)

GOODS AND SERVICES TAX
(APPLICATION OF CUSTOMS ACT 1960)
(PROVISIONS ON TRIALS, PROCEEDINGS,
OFFENCES AND PENALTIES)
ORDER 1994

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Application of Customs Act 1960
-

[23 March 1994]

Citation

1. This Order is the Goods and Services Tax (Application of Customs Act 1960) (Provisions on Trials, Proceedings, Offences and Penalties) Order 1994.

Application of Customs Act 1960

2. Parts 14 and 15 (with the exception of sections 133, 135 and 136) of the Customs Act 1960 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 1960 as defined in that Act.

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