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EXTRA-ORDINARY GAZETTE

LEGAL NOTICE

The following are published as a Supplement to this Gazette:
[Legal Notice Nos. 265 to 266]

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[Legal Notice No. 265]

CUSTOMS AND EXCISE ACT
(Cap. 121)

CUSTOMS AND EXCISE (EXCISE DUTY) (AMENDMENT) ORDER 2022

I, Hon. Harry Kuma, Minister for Finance and Treasury, under section 7 of the *Customs and Excise Act* (Cap. 121), make the following Order:

1 Citation

This Order may be cited as *Customs and Excise (Excise Duty) (Amendment) Order 2022*.

2 Commencement and Expiry

This Order commences on 1 January 2023 and expires 31 December 2025.

3 Amendment to the First Schedule

This Order amends the First Schedule to the *Customs and Excise Act* (Cap. 121) (“**First Schedule**”).

4 Amendment of “(1) Classification and Tariff” under the heading “Excise”

The “(1) Classification and Tariff under the heading “Excise” to the First Schedule is amended:

- (a) for tariff item E. 1 (a), by deleting the duty rate of “\$185.36” per kg and substituting the duty rate “\$203.90” per kg; and
- (b) for tariff item E. 1 (b), by deleting the duty rate of “\$0.5209 per stick or \$520.90 per kg” and substituting the duty rate “\$0.54695 per stick or \$546.95 per kg”; and
- (c) for tariff item E. 1 (c), by deleting the duty rate of “\$1505.19 per kg” and substituting the duty rate “\$1580.45 per kg”.

5 Legal Notice No. 315 of 2021

Legal Notice No. 315 of 2021 is revoked.

Dated this sixth-day of December 2022.

HON. HARRY KUMA
MINISTER FOR FINANCE AND TREASURY

[Legal Notice No. 266]

CUSTOMS AND EXCISE ACT
(Cap. 121)

CUSTOMS AND EXCISE (IMPORT DUTY) (AMENDMENT)
(NO. 2) ORDER 2022

I, Hon. Harry Kuma, Minister for Finance and Treasury, under section 7 of the *Customs and Excise Act* (Cap. 121), make the following Order:

1 Citation

This Order may be cited as *Customs and Excise (Import Duty)(Amendment) (No. 2) Order 2022*.

2 Commencement and Expiry

This Order commences on 1 January 2023 and expires 31 December 2025.

3 Amendment to the First Schedule

This Order amends the First Schedule to the *Customs and Excise Act* (Cap. 121) (*“First Schedule”*).

4 Amendment of duty rates of Tobacco and manufactured tobacco substitutes

Section IV, Chapter 24 of the First Schedule is amended:

- (a) for tariff items “2401.1000”, “2401.2000” and “2401.3000”, by deleting the duty rate of “2558.823” per kg and substituting “2814.7053” per kg;
- (b) for tariff item “2402.1000”, “2401.2000” and “2401.3000”, by deleting the duty rate of “2558.823” per kg and substituting “2814.7053” per kg;
- (c) for tariff item “2402.2010”, and “2402.2020”, by deleting the duty rate of “3.10453” per stick and substituting “5.3745” per stick or “5274.50” per kg;
- (d) for tariff item “2403.1100”, by deleting the duty rate of “2558.823” per kg, and substituting “2814.7053” per kg;
- (e) for tariff item “2403.1910”, “2403.9120”, “2403.9930”, “2403.1940”, “2403.1990”, “2403.9100”, “2403.9910”, “2403.9920” and “2403.9990”, by deleting the duty rate of “2558.823” per kg, and substituting “2814.7053” per kg.

5 Legal Notice No. 314 of 2021

Legal Notice No. 314 of 2021 is revoked.

Dated this sixth-day of December 2022.

HON. HARRY KUMA
MINISTER FOR FINANCE AND TREASURY
