

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
