

[Legal Notice No. 314]

CUSTOMS AND EXCISE ACT

(Cap. 121)

CUSTOMS AND EXCISE (IMPORT DUTY) (AMENDMENT) ORDER 2021

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 and Commencement

This Order may be cited as *Customs and Excise (Import Duty) (Amendment) Order 2021*, and commences on 1 July 2022 and expires on 1 July 2025.

2 Amendment to the First Schedule

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

3 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; and
- (b) for tariff item “2402.1000”, by deleting the duty rate of “\$2558.823” per kg and substituting “\$2814.7053” per kg; and
- (c) for tariff items “2402.2010”, “2402.2020”, and “2402.9000”, by deleting the duty rate of “\$3.10453” per stick and substituting “\$5.3745 per stick or \$5274.50 per kg”; and
- (d) for tariff item “2403.1100”, by deleting the duty rate of “\$2558.823” per kg and substituting “\$2814.7053” per kg; and
- (e) for tariff items “2403.1910”, “2403.9120”, 2403.9930, 2403.1940, 2403.1990, 2403.9100, 2403.9910, 2403.9920 and 2403.9990”, by deleting the duty rates of “\$2558.823” per kg and substituting “\$2814.7053”.

Dated this sixteenth-day of November 2021.

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HON. HARRY KUMA
MINISTER FOR FINANCE AND TREASURY
