

[Legal Notice No. 5]

## CUSTOMS AND EXCISE ACT

(Cap. 121)

### CUSTOMS AND EXCISE (IMPORT DUTY) (AMENDMENT) ORDER 2023

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 2023*, and commences on 1 January 2023.

**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 Mineral Fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes**

Section V, Chapter 27 of the First Schedule is amended:

- (a) for tariff items "2710.1211, 2710.1212, 2710.1220, 1210.1230, 2710.1911, 2710.1912", by deleting the duty rate of "\$0.00 per litre" and substituting "\$0.50" per litre;
- (b) for tariff item "2710.1920", by deleting the duty rate of "\$0.00" and substituting "\$0.03" per litre;
- (c) for tariff item "2710.1940", by deleting the duty rate of "0%" per kg and substituting "10%";
- (d) for tariff item "2710.1931", by deleting the duty rate of "\$0.00" per litre, and substituting "\$0.03" per litre;
- (e) for tariff item "2710.1932", by deleting the duty rate of "\$0.00" per litre, and substituting "\$0.20" per litre.

Dated this thirty-first day of January 2023.

**HON. HARRY KUMA**  
MINISTER FOR FINANCE AND TREASURY

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