

[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.

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

---

[Legal Notice No. 315]

**CUSTOMS AND EXCISE ACT**  
(Cap. 121)

**CUSTOMS AND EXCISE (EXCISE 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 (Excise 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 to “(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” 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”.

Dated this sixteenth-day of November 2021.

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

---