

[Legal Notice No. 183]

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

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

I, Hon. Rex Ramofafia, 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 2022*, and commences on 1 June 2022.

**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, 2710.1911, 2710.1912", by deleting the duty rate of "\$0.50 per litre" and substituting "\$0.25" per litre;
- (b) for tariff item "2710.1920", by deleting the duty rate of "\$0.03" and substituting "\$0.015" per litre;
- (c) for tariff item "2710.1940", by deleting the duty rate of "10%" per kg and substituting "5%" per kg;
- (d) for tariff item "2710.1931", by deleting the duty rate of "\$0.03" per litre, and substituting "\$0.015" per litre;
- (e) for tariff item "2710.1932, 2710.1230", by deleting the duty rate of "\$0.20" per litre, and substituting "\$0.10" per litre.

**4. Revocation of Legal Notice No. 172 of 2022**

This Order revokes Legal Notice No. 172 of 2022.

Dated this thirty-first day of May 2022.

**HON. REX RAMOFAFIA**  
MINISTER FOR FINANCE AND TREASURY

---

