

[Legal Notice No. 126]

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

**CUSTOMS AND EXCISE (EXPORT DUTIES) (AMENDMENT) (NO. 2)**  
**ORDER 2025**

I, Hon. Harry Kuma, Minister for Finance and Treasury, under section 7(1)(a) of the *Customs and Excise Act* (Cap. 121) (“the Act”), make the following Order:

**1 Citation**

This Order may be cited as the *Customs and Excise (Export Duties (Amendment) (No. 2) Order 2025*.

**2 Commencement**

This Order commences on the date this Order is published in the *Gazette*.

**3 Amendment to the First Schedule of the Act**

The First Schedule of the Act is amended by deleting the export duty rate of “Free” and substituting “15%” of the Free on Board (FOB) Export Value, for Tariff Items “2604.0000” and “2605.0000”.

**4 Revocation of Customs and Excise (Export Duties)(Amendment) Order 2023**

The Customs and Excise (Export Duties) (Amendment) Order 2023 (Legal Notice No. 90 of 2023) is revoked.

Made this nineteenth-day of June 2025.

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

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