

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
