

[Legal Notice No. 90]

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

**CUSTOMS AND EXCISE (EXPORT DUTIES) (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**

This Order may be cited as *Customs and Excise (Export Duties) (Amendment Order 2023)*.

**2 Commencement**

This Order commences 1 November 2023.

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

The First Schedule to the *Customs and Excise Act* (Cap. 121), as replaced by Legal Notice No.66 of 2018, is amended by deleting the duty rate of “Free” and substituting the duty rate “1.5%” of the Free On Board (FOB) Export Value, in respect of tariff item “2604” and “2605”.

Dated this twentieth-day of December 2023.

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

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