GOVERNMENT NOTICE NO. 35

CUSTOMS AND EXCISE ACT

(Cap.42:01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) (NO.2) ORDER, 2021

IN EXERCISE of the powers conferred by section 83 (1) of the Customs and Excise Act, I, FELIX LAFIEL MLUSU, Minister of Finance, make the following Order—

1. This Order may be cited as the Customs and Excise (Tariffs) (Amendment) (No.2) Order, 2021. Citation

2. The Customs and Excise (Tariffs) Order (hereinafter referred to as "principal Order") is amended, in Part III of the First Schedule, by— Amendment of the First Schedule to the Customs and Excise (Tariffs) Order

(*a*) deleting the entry "16.5%" in column 11 under tariff subheading 2207.20.50 and substituting therefor the entry "Exempt";

(*b*) deleting tariff subheading 2309.90.92 and the corresponding entries in columns 2,3,4,5,6,7,8,9,10,11 and 12 and substituting therefor tariff subheadings 2309.90.93 and 2309.90.94 as shown hereunder—

2	3	4	5	6	7	7A	8	9	10	11	12
2309.90.93	---Fish feed	kg	Free	Free	Free	Free	Free	Free	-	Zero	3%
2309.90.94	---Other	Kg	Free	Free	Free	Free	Free	Free	-	16.5%	3%

(*c*) deleting the entry "Exempt" in column 11 under tariff subheadings 4901.10.10 to 4901.99.90, 4903.00.00, 4905.10.00 to 4905.99.00, 4907.00.10 and 4907.00.20" and substituting therefor the entry "Zero";

(*d*) deleting the entry "16.5%" in column 11 under tariff subheading 8424.49.00 and substituting therefor the entry "Exempt"; and

(*e*) deleting tariff subheading 8436.10.00 and the corresponding entries in columns 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12 and substituting therefor tariff subheadings 8436.10.10 and 8436.10.90 as shown hereunder—

2	3	4	5	6	7	7A	8	9	10	11	12
8436.10.10	-Machinery for preparing animal feeding stuff: Machinery for production of fish feed	U	Free	Free	Free	Free	Free	Free	-	Exempt	3%
8436.10.10	---Other	U	Free	Free	Free	Free	Free	Free	-	Exempt	3%

(*f*) deleting, under Customs Procedure Codes 4000.419 and 4071.419, the words "One motor vehicle" and substituting therefor, the words "Three passenger carrying motor vehicles"; and

(*g*) under Customs Procedure Codes 4000.420 and 4071.420, by—

(i) inserting, between the words "Two" and "motor"' the words passenger carrying"; and

(ii) inserting new notes as follows—

"NOTES:

1. This CPC shall not apply to a Member of Parliament who is also a Cabinet Minister.

2. Where a Member of Parliament, who is also a Cabinet Minister, has been entitled to duty free admission under CPC 419, the Member of Parliament shall not be entitled to duty free admission under this CPC even where the Member ceases to be a Cabinet Minister but continues to be a Member of Parliament.".

Amendment of the Fifth Schedule to the principal Order

3. The principal Order is amended, in Part III of the Fifth Schedule, by adding, a new entry as follows—

HS Code	*Description*	*Rate*
2523.29.00 excluding 2523.10.00	Portland Cement	10%

Made this 28th day of June, 2021.

F. L. MLUSU
Minister of Finance

(FILE NO. C/RPD/6/3/3/20)