

Customs and Excise (Suspension) (Amendment) Regulations,
2023 (No. 267)

IT is hereby notified that the Minister of Finance, in terms of section 235 as read with section 120 of the Customs and Excise Act [Chapter 23:02], has made the following regulations:—

1. These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2023 (No. 32).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003 (hereinafter called “the principal regulations”), are amended in section 9I —

“Suspension of duty on Cooking Oil, Maize meal, Milk, Sugar, Rice, Flour, Salt, Bath Soap, Laundry Soap, Washing Soap, Washing Powder, Toothpaste and Petroleum Jelly.

9I. With effect from the 12th May, 2023, duty is wholly suspended on goods of the following tariff codes—

Heading No.	Commodity code	Description
04.02	0402.10.10	Disaccharide- free milk prepared for infants in powder form of a fat content by weight not exceeding 1.5%
	0402.10.91	Powder milk pre-packed in immediate packings for retail sale of a content less than 25 kg of a fat content by weight not exceeding 1.5%
	0402.10.99	Other powdered milk of a fat content by weight not exceeding 1.5%
	0402.21.10	Disaccharide- free milk prepared for infants in powder form of a fat content, by weight, exceeding 1.5%
	0402.21.91	Powdered milk pre-packed in immediate packings for retail sale of a content less than 25 kg of a fat content, by weight, exceeding 1.5%
	0402.21.99	Other powdered milk of a fat content, by weight, exceeding 1.5%
	0402.29.10	Other disaccharide-free milk, and milk specially prepared for infants in powder form of a fat content, by weight, exceeding 1.5%
	0402.29.90	Other powdered milk of a fat content, by weight, exceeding 1.5%
	0402.91.10	Other disaccharide-free milk, and milk specially prepared for infants not containing added sugar or other sweetening matter
	0402.99.10	Other disaccharide-free milk, and milk specially prepared for infants
10.06	1006.10.10	Rice in bulk, in immediate packing of 25 kg or more (in the husk (paddy or rough)

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Heading No.	Commodity code	Description
	1006.10.20	Rice pre-packed in immediate packings of less than 25 kg for retail sale (in the husk (paddy or rough))
	1006.20.10	Husked brown rice in bulk, in immediate packing of 25 kg or more
	1006.20.20	Husked brown rice pre-packed in immediate packings of less than 25 kg for retail sale
	1006.30.10	Rice in bulk, in immediate packing of 25 kg or more (semi-milled or wholly milled rice, whether or not polished or glazed)
	1006.30.20	Rice pre-packed in immediate packings of less than 25 kg for retail sale (semi-milled or wholly milled rice, whether or not polished or glazed)
	1006.40.10	Broken rice in bulk, in immediate packing of 25 kg or more
	1006.40.20	Broken rice pre-packed in immediate packings of less than 25 kg for retail sale
11.01	1101.00.10	Wheat flour in bulk, in packings of 50 kg or more
	1101.00.20	Wheat flour pre-packed in immediate packings for retail sale less than 50 kg
11.02	1102.20.10	Maize (corn) flour, in bulk, in packings of 50 kg or more
	1102.20.21	Maize (corn) flour, in immediate packing of a content less than 5 kg
	1102.20.29	Other Maize (corn) flour
	1102.90.10	Other cereal flour in bulk, in packings of 50 kg or more
	1102.90.21	Other cereal flour in immediate packing of a content less than 5 kg
	1102.90.29	Other cereal flour
11.03	1103.13.20	Maize meal
11.05	1105.10.00	Potato flour
11.06	1106.10.00	Flour of the dried leguminous vegetables of heading. 07.13
	1106.20.00	Flour of sago or of roots or tubers of heading 07.14
	1106.30.00	Flour of the products of Chapter 8
15.07	1507.90.10	Soya-bean cooking oil
15.08	1508.90.10	Groundnut cooking oil
15.09	1509.90.10	Olive cooking oil
15.10	1510.90.10	Other cooking oil from olives
15.11	1511.90.10	Palm cooking oil
15.12	1512.19.10	Sunflower and safflower seed cooking oil
	1512.29.10	Cotton seed cooking oil
15.13	1513.19.10	Coconut cooking oil
	1513.29.10	Palm kernel or babassu cooking oil
15.15	1515.29.10	Maize cooking oil

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Heading No.	Commodity code	Description
17.01	1515.50.10	Sesame cooking oil
	1515.90.20	Vegetable cooking oil
	1701.14.00	Other cane sugar
	1701.99.00	Other refined sugar
25.01	2501.00.21	Salt in immediate packing of a content less than 5 kg
	2501.00.29	Other salt
33.04	3304.99.20	Petroleum jelly
33.06	3306.10.00	Toothpaste
34.01	3401.11.00	Bath soap
	3401.19.00	Laundry bar
3402	3402.50.00	Washing powder

