

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

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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
<b>04.02</b>	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
<b>10.06</b>	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
<b>11.01</b>	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
<b>11.02</b>	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
<b>11.03</b>	1103.13.20	Maize meal
<b>11.05</b>	1105.10.00	Potato flour
<b>11.06</b>	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
<b>15.07</b>	1507.90.10	Soya-bean cooking oil
<b>15.08</b>	1508.90.10	Groundnut cooking oil
<b>15.09</b>	1509.90.10	Olive cooking oil
<b>15.10</b>	1510.90.10	Other cooking oil from olives
<b>15.11</b>	1511.90.10	Palm cooking oil
<b>15.12</b>	1512.19.10	Sunflower and safflower seed cooking oil
	1512.29.10	Cotton seed cooking oil
<b>15.13</b>	1513.19.10	Coconut cooking oil
	1513.29.10	Palm kernel or babassu cooking oil
<b>15.15</b>	1515.29.10	Maize cooking oil

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

