

Customs and Excise (Suspension) (Amendment) Regulations,
2024 (No. 275)

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

1. These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2024 (No. 275).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003, are amended by the repeal of section 9(T) (*Suspension of duty on fertilisers imported by approved importers*) and substitution with the following—

“*Suspension of Duty on Fertiliser Imported by Approved Importers*

9(T). With effect from the date of publication of this notice and up to a period of twelve months, duty is wholly suspended on fertilisers imported by approved and regulated importers in terms of these regulations:—

1. In these regulations—

“approved fertiliser importer” means any importer approved and licensed by the Ministry responsible for Agriculture, in consultation with the Ministry responsible for Industry and Commerce and the Fertiliser Manufacturing Industry to import fertilisers in quantities not exceeding the tonnage specified in the Schedule;

“fertilisers” means the fertilisers of commodity codes 3102.1000, 3102.3000 and 3102.8000.

2. The Minister responsible for Agriculture shall approve a list of reputable fertiliser importers for the purposes of these regulations.

3. The Commissioner shall grant suspension of duty to an approved importer subject to compliance with section 34C of the Revenue Authority Act [*Chapter 23:11*].

Customs and Excise (Suspension) (Amendment) Regulations,
2024 (No. 275)

4. The Commissioner shall not grant suspension of duty to an approved fertiliser importer where the importer does not have a licence issued by the Ministry responsible for Agriculture.

5. The Ministry responsible for Agriculture shall ensure that approved fertiliser importers adhere to responsible pricing of fertilisers for which the Commissioner would have wholly suspended duty payable.

6. Any approved fertiliser importer who sells fertilisers for which duty would have been suspended at prices equal or higher than fertilisers on which duty is ordinarily payable shall be liable to pay the duty suspended and applicable penalties.

7. Notwithstanding the quantities specified in the Schedule, approved importers shall be allowed to exhaust the ring-fenced allocations specified in Statutory Instrument 166 of 2023.

SCHEDULE

QUANTITY OF FERTILISER ELIGIBLE FOR SUSPENSION OF DUTY—
2024/2025 SEASON

Description of Goods	Commodity Code	Ring-fenced commercial tyres for twenty four months
Urea whether or not in aqueous solution and Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3102.10.00 3102.80.00	100 000
Ammonium nitrate, whether or not in aqueous solution	3102.30.00	150 000".

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