

**Customs and Excise (Suspension) (Amendment) Regulations,
2015 (No. 133)**

IT is hereby notified that the Minister of Finance and Economic Development, 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, 2015 (No. 133).

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

“Suspension of duty on fertilisers imported by approved importers

9(T). With effect from 1st September, 2015, duty is suspended on fertilisers imported by approved fertiliser importers in terms of these regulations:—

1. In these regulations—

“approved fertiliser importer” means any importer approved and licensed by the Ministry of Agriculture, Mechanisation and Irrigation Development, in consultation with the Ministry of Industry and Commerce and the fertiliser manufacturing industry to import fertilisers in quantities not exceeding the tonnage specified in the Schedule below;

“fertilisers” means the fertilisers of commodity codes 3102.1000, 3102.3000 and 3102.8000 in quantities listed in the Schedule below.

2. The Minister of Agriculture, Mechanisation and Irrigation Development shall approve a list of fertiliser importers for the purpose of these regulations.

3. The Commissioner may not grant a suspension of duty to an approved fertiliser importer on the basis of non-compliance with section 34C of the Revenue Authority Act [*Chapter 23:11*].

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4. The Commissioner shall not grant a suspension of duty to an approved fertiliser importer where the importer does not have a licence issued by the Ministry of Agriculture, Mechanisation and Irrigation Development.

5. Subject to these regulations the approved fertiliser importer shall import the fertiliser free of duty.

SCHEDULE

QUANTITY OF FERTILISER ELIGIBLE FOR SUSPENSION OF DUTY

Type	Commodity code	Ring fenced Allocation (tonnes)
Urea, whether or not in aqueous solution and Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3102.1000 3102.8000	85 000
Ammonium nitrate, whether or not in aqueous solution	3102.3000	45 000*