

**TECHNICAL - INDIRECT TAXATION**

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**e-CTIM TECH-IT 26/2021**

**25 March 2021**

**Customs Duties (Amendment) Order 2021 [P.U.(A) 122/2021] and Customs (Prohibition Of Exports) (Amendment) Order 2021 [P.U.(A) 130/2021]**

[Customs Duties \(Amendment\) Order 2021 \[P.U.\(A\) 122/2021\]](#)

The [Customs Duties Order 2017 \[P.U.\(A\) 5/2017\]](#) is amended in the First Schedule in relation to subheadings 7204.10.00 00, 7204.29.00 00, 7204.30.00 00, 7204.41.00 00 and 7204.49.00 00, in column (6), by substituting for the words “0%” the words “15%”

This Order was gazetted on 19 March 2021 and comes into operation on 25 March 2021.

[Customs \(Prohibition Of Exports\) \(Amendment\) Order 2021 \[P.U.\(A\) 130/2021\]](#)

The [Customs \(Prohibition Of Exports\) Order 2017 \[P.U.\(A\) 102/2017\]](#) is amended in the Second Schedule in relation to item 7, 8 and 9. The amendments include:

- Substituting for the words “Ministry of Natural Resources and Environment” the words “Ministry of Energy and Natural Resources” for the Ministry/Department/Statutory Body Issuing Licence
- Inclusion of the following descriptions of goods to the list of goods which is prohibited for export except under an export licence in item 7:
  - Rare earth metal, scandium and yttrium, whether or not intermixed or interalloyed (Chapter/Heading/Subheading: 2805.30.00 00)
  - Cerium compounds and other compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals (Chapter/Heading/Subheading: 2846.10.00 00, 2846.90.00 00)

This Order was gazetted on 24 March 2021 and comes into operation on 1 April 2021.

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