

**CUSTOMS AND EXCISE ACT**

(Cap. 121)

**CUSTOMS AND EXCISE (EXPORT DUTY RATES FOR ROUND LOGS)  
(FIRST QUARTER) (AMENDMENT) ORDER 2022**

I, Hon. Harry Degruit Kuma, Minister for Finance and Treasury, under section 7 of the *Customs and Excise Act* (Cap. 121), make the following Order:

**1. Citation**

This Order may be cited as the *Customs and Excise (Export Duty Rates for Round Logs) (First Quarter) (Amendment) Order 2022*.

**2. Commencement**

This Order commences the date of publication in the *Gazette*.

**3. Prohibited species**

This Order does not have the effect of allowing the export of species which are prohibited for export as round logs under the *Forest Resources and Timber Utilization Act* (Cap. 40) or any other Act.

**4. Export duty listed in Schedule**

The export duty payable on the export of round logs shall be calculated and determined according to the Schedule to this Order.

## 5. Amendment of First Schedule

The First Schedule to the *Customs and Excise Act* (Cap. 121), is amended in tariff item number **44.03**, by replacing the rates of the previous Order with the rates in the Schedule to this Order.

### SCHEDULE

#### Rates payable in US\$ per m<sup>3</sup>

No	Species	Rates Payable In US\$/M <sup>3</sup>	
		Grade	
		Regular & Small Grade	Super small & Low Grade
1	Palaquim (Pecil Cedar)	33	30
2	Calophyllum	35	31
3	Pometia (Taun, Akwa)	33	30
4	Planchonella	31	28
5	Schizomeria (Beabea)	29	26
6	Dilenia	27	23
7	Gonostylus (Ramin)	28	24
8	Terminalia Brassil	28	23
9	Terminalia (Except T, Brassil)	24	21
10	Terminalia Calamansanai	24	21
11	Canarium (Gnali)	26	22
12	Burkella	26	21
13	Celtis	22	19
14	Alstonia (Milky Pine)	22	19
15	Dysoxylum	22	20
16	Eugenia (Water Gum)	24	19
17	Endospermum	22	19
18	Mixed Species	22	19
19	Amoora	22	19
20	Camptosperma	24	20
21	Maranthes	21	18
22	Parinari	21	18
23	Others*	35	31

\* The rates for these species are as stated under item 23 of the above table or 25% of the FOB value (whichever is higher).

Made this sixteenth-day of February 2022.

**HON. HARRY DEGRUIT KUMA**  
MINISTER FOR FINANCE AND TREASURY