

Customs and Excise (Fertilizer Manufacturers') (Amendment)
(Rebate) Regulations, 2025 (No. 1)

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 (Fertilizer Manufacturers') (Rebate) (Amendment) Regulations, 2025 (No. 1).

2. The Customs and Excise (Fertilizer Manufacturers') (Rebate) Regulations, 2021, published in Statutory Instrument 29 of 2021, are amended in the Second Schedule by the insertion of the following items—

“SECOND SCHEDULE

<i>Commodity Code</i>	<i>Description of Goods</i>
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur
2807.00.00	Sulphuric acid”.