



BY AUTHORITY

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**CUSTOMS AND EXCISE ACT
(Cap. 121)****CUSTOMS AND EXCISE (EXPORT DUTY RATES FOR
ROUND LOGS) (AMENDMENT) (NO. 5) ORDER 2015**

IN exercise of the powers conferred upon me by section 7 of the Customs and Excise Act, I hereby make the following Order:

1. This Order may be cited as the Customs and Excise (Export Duty Rates for Round Logs) (Amendment) (No.5) Order 2015 and commences on the date of publication in the *Gazette*.
 2. 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.
 3. The export duty payable on the export of round logs shall be calculated and determined according to the Schedule to this Order.
 4. The Customs and Excise (Export Duty Rates for Round Logs) (Amendment) (No.4) Order 2015 (Legal Notice No. 63 of 2015) is revoked.
 5. The First Schedule to the Customs and Excise Act (Cap.121), under the Schedule entitled **“EXPORTS CLASSIFICATION AND TARIFF”** with 44.03 as the item number of commodity, is amended by substituting and replacing rates as set out in the Schedule to this Order.
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