

Excise Tariff (Tariff Reform 1999) Act 1998
Being an Act amend the Excise Tariff Act 1992

Made by the National Parliament to be deemed to have come into operation on 1 January 2012.

SCHEDULE 1
DUTIES OF EXCISE

TARIFF ITEM	DESCRIPTION	Excise rate From 1/12/11	From 1/01/12	From 1/06/12	From 31/12/13	UNIT
2203.00.10	Beer or mixed drinks containing beer, not more than 3% by volume	K41.96	K48.25	K48.99	K48.99	Per lal
2203.00.20	Beer or mixed drinks containing beer, more than 3% and not more than 5% alcohol by volume	K54.14	K62.26	K63.22	K63.22	Per lal
2203.00.30	Beer or mixed drinks containing beer, more than 5% by volume	K61.70	K70.96	K72.05	K72.05	Per lal
2203.00.40	Beer or mixed drinks containing beer, more than 4.5% by volume	K71.64	K82.39	K83.66	K83.66	Per lal
2204.10.10	Sparkling wine of fresh grapes sold in containers holding not more than 2 litres	K76.10	K87.52	K88.87	K88.87	Per lal
2204.10.20	Sparkling wine of fresh grapes sold in containers holding more than 2 litres	K76.10	K87.52	K88.87	K88.87	Per lal
2204.29.10	Wine of fresh grapes, including fortified wines, grape must, sold in containers holding 2 litres or less	K76.10	K87.52	K88.87	K88.87	Per lal
2204.29.90	Wine of fresh grapes, including fortified wines, grape must, sold in containers holding 2 litres or more	K76.10	K87.52	K88.87	K88.87	Per lal
2205.10.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding 2 litres or less	K76.10	K87.52	K88.87	K88.87	Per lal
2205.90.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding 2 litres or more	K76.10	K87.52	K88.87	K88.87	Per lal
2206.00.10	Other fermented beverages, mixtures of fermented and non-alcoholic beverages, made from fruit <u>grown in Papua New Guinea</u>	K35.39	K40.70	K41.33	K41.33	Per lal
2206.00.90	Other	K71.64	K82.39	K83.66	K83.66	Per lal

TARIFF ITEM	DESCRIPTION	Excise rate From 1/12/11	From 1/01/12	From 1/06/12	From 31/12/13	UNIT
2208.20.10	Spirits obtained by distilling grape wine or grape marc containing alcohol by volume not more than 50%	K76.10	K87.52	K88.87	K88.87	Per lal
2208.20.90	Other	K76.10	K87.52	K88.87	K88.87	Per lal
2208.3	Whiskies:					
2208.30.10	Containing alcohol by volume not more than 50%	K76.10	K87.52	K88.87	K88.87	Per lal
2208.30.20	Containing alcohol by volume not more than 50% and less than 80%	K81.65	K93.90	K95.35	K95.35	Per lal
2208.30.90	Other	K73.30	K87.63	K88.98	K88.98	Per lal
2208.4	Rum and tafia:					
2208.40.10	Containing alcohol by volume not more than 50%	K76.10	K87.52	K88.87	K88.87	Per lal
2208.40.20	Containing alcohol by volume not more than 50% and less than 80%	K81.65	K93.90	K95.35	K95.35	Per lal
2208.40.90	Other	K73.30	K87.63	K88.98	K88.98	Per lal
2208.5	Gin and Geneva:					
2208.50.10	Containing alcohol by volume not more than 50%	K76.10	K87.52	K88.87	K88.87	Per lal
2208.50.20	Containing alcohol by volume not more than 50% and less than 80%	K81.65	K93.90	K95.35	K95.35	Per lal
2208.50.90	Other	K73.30	K87.63	K88.98	K88.98	Per lal
2208.6	Vodka:					
2208.60.10	Containing alcohol by volume not more than 50%	K76.10	K87.52	K88.87	K88.87	Per lal
2208.60.20	Containing alcohol volume more than 50% and less than 80%	K81.65	K93.90	K95.35	K95.35	Per lal
2208.60.90	Other	K73.30	K87.63	K88.98	K88.98	Per lal
2208.7	Liqueurs and cordials:					
2208.70.10	Containing alcohol by volume not more than 50%	K76.10	K87.52	K88.87	K88.87	Per lal
2208.70.20	Containing alcohol volume more than 50% and less than 80%	K81.65	K93.90	K95.35	K95.35	Per lal
2208.70.90	Other	K50.37	K57.93	K58.82	K58.82	Per lal
2208.90.20	Mixed drinks of a strength more than 3% alcohol by volume, not for medicinal purposes.	K50.37	K57.93	K58.82	K58.82	Per lal
2208.90.30	Mixed drinks of a strength more than 3% alcohol by volume, not more than 4.5% not for medicinal purposes.	K61.70	K70.96	K72.05	K72.05	Per lal

TARIFF ITEM	DESCRIPTION	Excise rate From 1/12/11	From 1/01/12	From 1/06/12	From 31/12/13	UNIT
2208.90.40	Mixed drinks of a strength more than 4.5% not for medicinal purposes.	K71.65	K82.40	K83.67	K83.67	Per kg
2402.10.00	Cigars, cheroots and cigarillos containing tobacco	K181.02	K208.17	K211.38	K232.51	Per kg
2402.20.10	Cigarettes Containing Tobacco Cigarettes of dark fired tobacco <u>without filter</u> (Spear and the like)	K181.02	K208.17	K211.38	K232.51	Per 1000
2402.20.20	Cigarettes of dark fired tobacco <u>with filter</u> (Spear and the like)	K90.51	K104.09	K105.69	K116.26	Per 1000
2402.20.30	Cigarettes of tobacco substitutes with filter containing dark fired tobacco (Spear or equivalent)	K112.93	K129.87	K131.87	K145.06	Per 1000
	Other Tobacco products, not formed into Cigarettes					
2403.11.10	Smoking tobacco	K60.36	K69.41	K70.48	K77.53	Per kg
2403.11.30	Chewing tobacco	K60.36	K69.41	K70.48	K77.53	Per kg
2403.11.40	Snuff	K60.36	K69.41	K70.48	K77.53	Per kg
2403.11.50	Twist and trade tobacco	K60.36	K69.41	K70.48	K77.53	Per kg
2403.11.60	stick tobacco	K60.36	K69.41	K70.48	K77.53	Per kg
2403.11.70	Coarse Shredded Tobacco for roll your own Cigarette	K29.18	K33.56	K34.08	K37.48	Per kg
2403.91.00	"Homogenised" or "reconstituted tobacco"	K60.36	K96.41	K97.89	K107.68	Per kg
2403.99.00	Other	K60.36	K69.41	K70.48	K77.53	Per kg

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1st January 2013
2710.11.10	Gasoline	K0.61 t/lt
2710.12.00	Diesel	K0.06t/lt
2710.00.13	Aviation gasoline	Free
2710.00.14	Jet-A1	K0.02/lt
2710.00.15	Kerosene	Free
2710.00.16	Fuel oils, heavy	K0.02/lt
2710.19.00	Other petroleum oils	K0.07/lt
2710.19.40	Pre-mixed Gasoline oil fuel (e.g. Zoom) from refinery gate or at the point of import	K0.30/lt
2710.31.00	Gas oils	K0.02/lt
2710.32.00	Other fuel oils	K0.02/lt
33.03	Perfumes	30%
37.02	Photographic films in rolls	Free
3702.10.10	For X-ray	Free
7102.1	Natural or cultured pearls	40%
7102.2	Diamonds, industrial	Free

7102.3	Diamonds, non-industrial	40%
71.03	Precious and semi-precious stones	40%
71.04	Synthetic or reconstructed precious or semi-precious stones	40%
71.05	Dust and Powder of natural or synthetic precious or semiprecious stones	40%
7106.10.00	Silver, powder	Free
7106.90.00	Silver, unwrought	Free
7106.92.00	Silver, semi-manufactured	40%
7108.11.00	Gold, powder	Free
7108.12.00	Gold, unwrought	Free
7108.13.00	Gold, semi-manufactured	40%
7108.20.00	Gold, monetary	Free
71.09	Base metals or silver clad with gold	40%
7110.11.00	Platinum unwrought or in powder form	Free
7110.19.00	Other platinum	40%
7110.2 - 7110.4	Palladium, rhodium or iridium unwrought or in powder form	40%
71.11	Base metals, silver or gold clad with platinum	40%
71.12	Waste and scrap of precious metal or of metal clad with precious metal	40%
8451.21.00	Drying machines of a capacity not exceeding 10kg	30%
8516.3	Electric-thermic hair-dressing and hand-drying apparatus	30%
8516.5	Microwave ovens	30%
85.19	Sound recording or reproducing apparatus.	30%
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	30%
Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1st January 2013
8525.80.00	Television cameras, digital cameras and video camera recorders	30%
85.28	Monitors and Projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus.	30%
87.01	Tractors (other than tractors of heading 87.09)	10%
8701.10.00	Pedestrian controlled tractors (For agricultural work)	Free
8701.90.10	Used/Recondition with f.o.b value at US\$2500	Free
87.02	Motor vehicles for the transport of ten or more persons, including the driver	10%
87.03	Motor cars for the transport of persons, except ambulances, prison vans, hearses and security vans	60%
8703.21.00	Of a cylinder capacity not exceeding 1000cc	
8703.21.10	Brand new	60%
8703.21.19	Used/Recondition with the f.o.b value at US \$3,000	80%
8703.22.00	Of a cylinder capacity exceeding 1000cc but not exceeding 1,500	
	Brand new	60%

	Used/Recondition with the f.o.b value at US \$3,000	80%
8703.23.00	Of a cylinder capacity exceeding 1500cc but not exceeding 3000cc	
8703.23.10	Brand new	60%
8703.23.19	Used/Recondition with the f.o.b value at US \$3,000	60%
8703.23.90	Of a cylinder capacity exceeding 2,700cc	110%
8703.24.00	Of a cylinder capacity exceeding 3000	
8703.24.10	Brand new	60%
8703.24.19	Used/Recondition with the f.o.b value at US \$10,000	80%
8703.24.20	Motor-homes (caravans, campers etc)	Free
8703.24.30	Three-wheeled light-weight vehicles	
8703.24.31	Brand new	60%
8703.24.39	Used/Recondition with the f.o.b value at US \$3,000	80%
8703.24.50	Sports and racing cars	
8703.24.51	Brand new	110%
8703.24.59	Used/Recondition with the f.o.b value at US \$10,000	120%
8703.24.60	Security van	
8703.24.61	Brand new	15%
8703.24.69	Used/Recondition with the f.o.b value at US \$5,000	20%
8703.31.00	Of cylinder capacity not exceeding 1,500cc	
8703.31.10	Brand new	60%
8703.31.19	Used/Recondition with the f.o.b value at US \$5,000	80%
8703.32.00	Of a cylinder capacity exceeding 1500cc but not exceeding 2500cc	
8703.32.10	Brand new	60%
8703.32.19	Used/Recondition with the f.o.b value at US \$3,000	80%
Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1st January 2013
8703.33.10	Of a cylinder capacity exceeding 2500cc not exceeding 2700c	
8703.33.11	Brand new	60%
8703.33.19	Used/Recondition with the f.o.b value at US \$3,000	80%
8703.33.90	Of a cylinder capacity exceeding 2700cc c	
8703.33.91	Brand new	110%
8703.33.99	Used/Recondition with f.o.b value at US & 10,000	120%
8703.90.00	Other	110%
8703.90.10	Specialised vehicles such as ambulances, prison vans and hearses	Free
8703.90.20	Motor-homes (caravans, campers etc)	Free
8703.90.30	Three-wheeled light-weight vehicles	
8703.90.31	Brand new	60%
8703.90.39	Used/Recondition with the f.o.b value at US \$3,000	80%
8703.90.50	Sports and racing cars	
8703.90.51	Brand new	110%

8703.90.90	Used/Recondition with the f.o.b value at US \$10,000	120%
8703.90.60	Security van	
8703.90.61	Brand new	15%
8703.90.69	Used/Recondition with the f.o.b value at US \$5,000	20%
8703.90.90	Other	110%
8704.10.00	Dumpers designed for off-highway use	
8704.10.10	Brand new	15%
8704.10.19	Used/Recondition with the f.o.b value at US \$5,000	20%
8704.21.10	Utility trucks (double cab vehicles with a separate open back), G.V.W not exceeding 3.5 tonnes	
8704.21.11	Brand new	40%
8704.21.19	Used/Recondition with the f.o.b value at US \$2500	60%
8704.21.90	G.V.W not exceeding 5 tonnes (other than subheading 8704.21.10)	
8704.21.91	Brand new	15%
8704.21.99	Used/Recondition with the f.o.b value at US \$2500	25%
8704.22.00	G.V.W exceeding 5 tonnes but not exceeding 20 tonnes	
8704.22.11	Brand new	15%
8704.22.19	Used/Recondition with the f.o.b value at US \$2500	20%
8704.23.10	Delivery trucks and vans of all kinds	
8704.23.11	Brand new	15%
8704.23.19	Used/Recondition with f.o.b value at US\$2500	20%
8704.23.20	Refrigerated or insulated lorries	
8704.23.21	Brand new	15%
8704.23.29	Used/Recondition with f.o.b value at US\$2500	20%
Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1st January 2013
8704.23.30	Refuse Collectors	
8704.23.31	Brand new	15%
8704.23.39	Used/Recondition with f.o.b value at US\$2500	20%
8704.23.90	G.V.W exceeding 20 tonnes	
8704.23.99	Used/Recondition with f.o.b value at US\$2500	20%
8704.31.10	Utility trucks (double cab vehicles with a separate open back), G.V.W not exceeding 3.5 tonnes	
8704.31.11	Brand new	40%
8704.31.19	Used/Recondition with f.o.b value at US\$2500	60%
8704.31.90	G.V.M not exceeding 5 tonnes (other than subheading 8704.21.10)	
8704.31.91	Brand new	15%
8704.31.99	Used/Recondition with f.o.b value at US\$2500	20%
8704.32.00	G.V.M exceeding 5 tonnes	
8704.32.10	Brand new	15%
8704.32.19	Used/Recondition with f.o.b value at US\$2500	20%
8704.90.10	Delivery trucks and vans of all kinds	

8704.90.11	Brand new	15%
8704.90.19	Used/Recondition with f.o.b value at US\$2500	20%
8704.90.20	Refrigerated or insulated lorries	
8704.90.21	Brand new	15%
8704.90.29	Used/Recondition with f.o.b value at US\$2500	20%
8704.90.30	Refuse Collectors	
8704.90.31	Brand new	15%
8704.90.31	Used/Recondition with f.o.b value at US\$2500	20%
87.05	Special purpose motor vehicles, except fire fighting vehicles	10%
8705.30.00	Fire fighting vehicles	Free
87.06	Chassis fitted with engines	10%
87.09	Works trucks	10%
87.11	Motorcycle	10%
9002.11.00	Objective lenses for cameras, projectors or photographic enlargers o reducers	30%
9005.10.00	Binoculars	30%
Chapter 93	Arms and ammunitions; parts and accessories therefore except for defence force use	60%
	Arms and ammunition, for defence force, police and correctional institutional services correctional institutional services	Free
95.04	Articles for funfair, table or parlous games	30%
9504.30.10	Poker machines	50%
9504.30.90	Other games, coin-or disc-operated	150%