

No. **19** of 2014.

Excise Tariff (Amendment) Act 2014.

Certified on : **12 SEP 2014**



No. *19* of 2014.

Excise Tariff (Amendment) Act 2014.

ARRANGEMENT OF SECTIONS.

1. Excise Tariff (Amendment of Schedule 1).
2. Retrospectivity.



No. 19 of 2014.

An Act

entitled

Excise Tariff (Amendment) Act 2014.

Being an Act to amend the *Excise Tariff Act 1956*,

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

1. EXCISE TARIFF (AMENDMENT OF SCHEDULE 1).

Schedule 1 of the Principal Act is amended by repealing the excise tariff items, description of goods and the rate of excise duties shown in the Schedule and replacing them with the excise tariff items, description of goods and the rate of excise duties as shown below:

Tariff Item	Description of Goods	Duty Rate From 1st Jun 2011 until 30th Nov 2011	Duty Rate From 1st Dec 2011 until 31st Dec 2011	Duty Rate From 1st Jan 2012	Unit
2203.10.00	Beer or mixed drinks containing beer, not more than 3% by volume	K40.99	K42.01	K48.32	Lt.
2203.20.00	Beer or mixed drinks containing beer, more than 3% and not more than 5%	K52.89	K54.21	K62.34	Lt.
2203.00.30	Beer or mixed drinks containing beer, more than 5% by volume	K60.27	K61.78	K71.04	Lt.
2203.00.40	Beer or mixed drinks containing beer more than 4.5% alcohol by volume	K69.98	K71.73	K82.49	Lt.
2204.10.10	Sparkling wine of fresh grapes sold in containers holding not more than 2 litres	K74.34	K76.20	K87.63	Lt.
2204.10.20	Sparkling wine of fresh grapes sold in containers holding more than 2 litres	K74.34	K76.20	K87.63	Lt.
2204.29.10	Wine of fresh grapes, including fortified wines, grapes must, sold in containers holding 2 litres or less	K74.34	K76.20	K87.63	Lt.
2204.29.90	Wine of fresh grapes, including fortified wines and grape must, sold in containers holding 2 litres or more	K74.34	K76.20	K87.63	Lt.
2205.10.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding 2 litres or less	K74.34	K76.20	K87.63	Lt.

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2205.90.00	Other	K74.34	K76.20	K87.63	Lt.
2206.00.10	Made from fruits grown in Papua New Guinea with the volume of alcohol content of up to 10%	K69.98	K71.73	K82.49	Lt.
2206.00.90	Other	K34.15	K35.00	K40.25	Lt.
2208.20.10	Containing alcohol by volume not more than 50%	K74.34	K76.20	K87.63	Lt.
2208.20.90	Other	K74.34	K76.20	K87.63	Lt.
2208.30.10	Containing alcohol by volume not more than 50%	K74.34	K76.20	K87.63	Lt.
2008.30.20	Containing alcohol by volume more than 50% but less than 80%	K79.76	K81.75	K94.02	Lt.
2208.30.90	Other	K73.30	K75.13	K86.40	Lt.
2208.40.10	Containing alcohol by volume not more than 50%	K74.34	K76.20	K87.63	Lt.
2208.40.20	Containing alcohol by volume more than 50% but less than 80%	K79.76	K81.75	K94.02	Lt.
2208.40.90	Other	K73.30	K75.13	K86.40	Lt.
2208.50.10	Containing alcohol by volume not more than 50%	K74.34	K76.20	K87.63	Lt.
2208.50.10	Containing alcohol by volume not more than 50%	K74.34	K76.20	K87.63	Lt.
2208.50.90	Other	K73.30	K75.13	K86.40	Lt.
2208.60.10	Containing alcohol by volume not more than 50%	K74.34	K76.20	K87.63	Lt.
2208.60.20	Containing alcohol by volume more than 50% but less than 80%	K79.76	K81.75	K94.02	Lt.
2208.60.90	Other	K73.30	K75.13	K86.40	Lt.
2208.70.10	Containing alcohol by volume not more than 50%	K74.34	K76.20	K87.63	Lt.
2208.70.20	Containing alcohol by volume more than 50% but less than 80%	K79.76	K81.75	K94.02	Lt.
2208.70.90	Other	K73.30	K75.13	K86.40	Lt.
2208.90.20	Mixed drinks of a strength more than 3% alcohol by volume, not for medicinal purposes	K49.20	K50.43	K57.99	Lt.
2208.90.30	Mixed drinks of a strength more than 3% alcohol by volume and not more than 4.5% alcohol by volume, not for medicinal purposes	K60.27	K61.78	K71.04	Lt.

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2208.90.40	Mixed drinks of a strength more than 4.5% alcohol by volume, not for medicinal purposes	K69.99	K71.74	K82.50	Lt.
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	K176.83	K181.25	K208.44	Kg.
2402.20.10	Cigarettes of dark fired tobacco without filter (Spear and the like)	K88.41	K90.62	K104.21	Kg.
2402.20.20	Cigarettes of dark fired tobacco with filter (Spear and the like)	K110.32	K113.08	K130.04	Kg.
2402.20.30	Cigarettes of tobacco substitutes with filter containing dark fired tobacco (spear or equivalent)	K176.83	K181.25	K208.44	Kg.
2403.11.10	Smoking tobacco	K58.96	K60.43	K69.50	Kg.
2403.11.30	Chewing tobacco	K58.96	K60.43	K69.50	Kg.
2403.11.40	Snuff	K58.96	K60.43	K69.50	Kg.
2403.11.50	Twist or trade tobacco	K58.96	K60.43	K69.50	Kg.
2403.11.60	Stick tobacco	K58.96	K60.43	K69.50	Kg.
2403.11.70	Coarse shredded Tobacco for roll your own Cigarettes	K29.18	K29.91	K34.40	Kg.
2403.91.00	“Homogenised” or “reconstituted” tobacco	K58.96	K60.43	K69.50	Kg.
2403.99.00	Other	K58.96	K60.43	K69.50	Kg.
2710.12.10	Motor spirit (gasoline) including aviation spirit	K0.61	K0.61	K0.61	Lt.
2710.12.30	Aviation gasoline (Av-gas)	Free	Free	Free	Lt.
2710.12.40	Jet-A1 (Avtur)	K0.02	K0.02	K0.02	Lt.
2710.12.50	Kerosine, household	Free	Free	Free	Lt.
2710.12.90	Other	K0.07	K0.07	K0.07	Lt.
2710.19.10	Diesel	K0.06	K0.06	K0.06	Lt.
2710.19.20	Fuel oils, heavy	K0.02	K0.02	K0.02	Lt.
2710.19.30	Gas oils	K0.02	K0.02	K0.02	Lt.
2710.19.90	Other	K0.02	K0.02	K0.02	Lt.
7101.10.00	Natural pearls	40%	40%	40%	Kg.

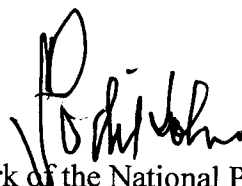
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7101.2	Cultured pearls:				
7110.4	Iridium, osmium and ruthenium:				
8516.50.00	Microwave ovens	30%	30%	30%	No.
8701.10.10	Pedestrian control tractors for agriculture	Free	Free	Free	No.
8703.24.40	Double cab vehicles, with a separate open back, G.V.W not exceeding 3.5 tonnes	40%	40%	40%	No.
8703.24.50	Sports and racing cars	110%	110%	110%	No.
8703.24.60	Security vans	10%	10%	10%	No.
8703.33.10	Of a cylinder capacity exceeding 2,500cc but not exceeding 2,700cc	60%	60%	60%	No.
8703.33.90	Of cylinder capacity exceeding 2,700cc	60%	60%	60%	No.
8703.90.40	Double cab vehicles, with a separate open back, G.V.W not exceeding 3.5 tonnes	40%	40%	40%	No.
8703.90.50	Sports and racing cars	110%	110%	110%	No.
8703.90.60	Security Van	10%	10%	10%	No.


2. RETROSPECTIVITY.

For the avoidance of doubt, this Act applies in retrospect to 1 January, 2012.

I hereby certify that the above is a fair print of the *Excise Tariff (Amendment) Act 2014* which has been made by the National Parliament.


 Acting Clerk of the National Parliament.
12 SEP 2014

I hereby certify that the *Excise Tariff (Amendment) Act 2014* was made by the National Parliament on 18 February, 2014.


 Speaker of the National Parliament.
12 SEP 2014