

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 107.

*Excise Tariff.*

GENERAL ANNOTATION.

ADMINISTRATION.

The administration of this Chapter was vested in the Minister for Finance at the date of its preparation for inclusion.

The present administration may be ascertained by reference to the most recent Determination of Titles and Responsibilities of Ministers made under Section 148(1) of the Constitution.

References in or in relation to this chapter to—

“the Departmental Head”—should be read as references to the Secretary for Finance;

“the Department”—should be read as references to the Department of Finance.

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<sup>1</sup>Subsidiary legislation has not been up-dated.



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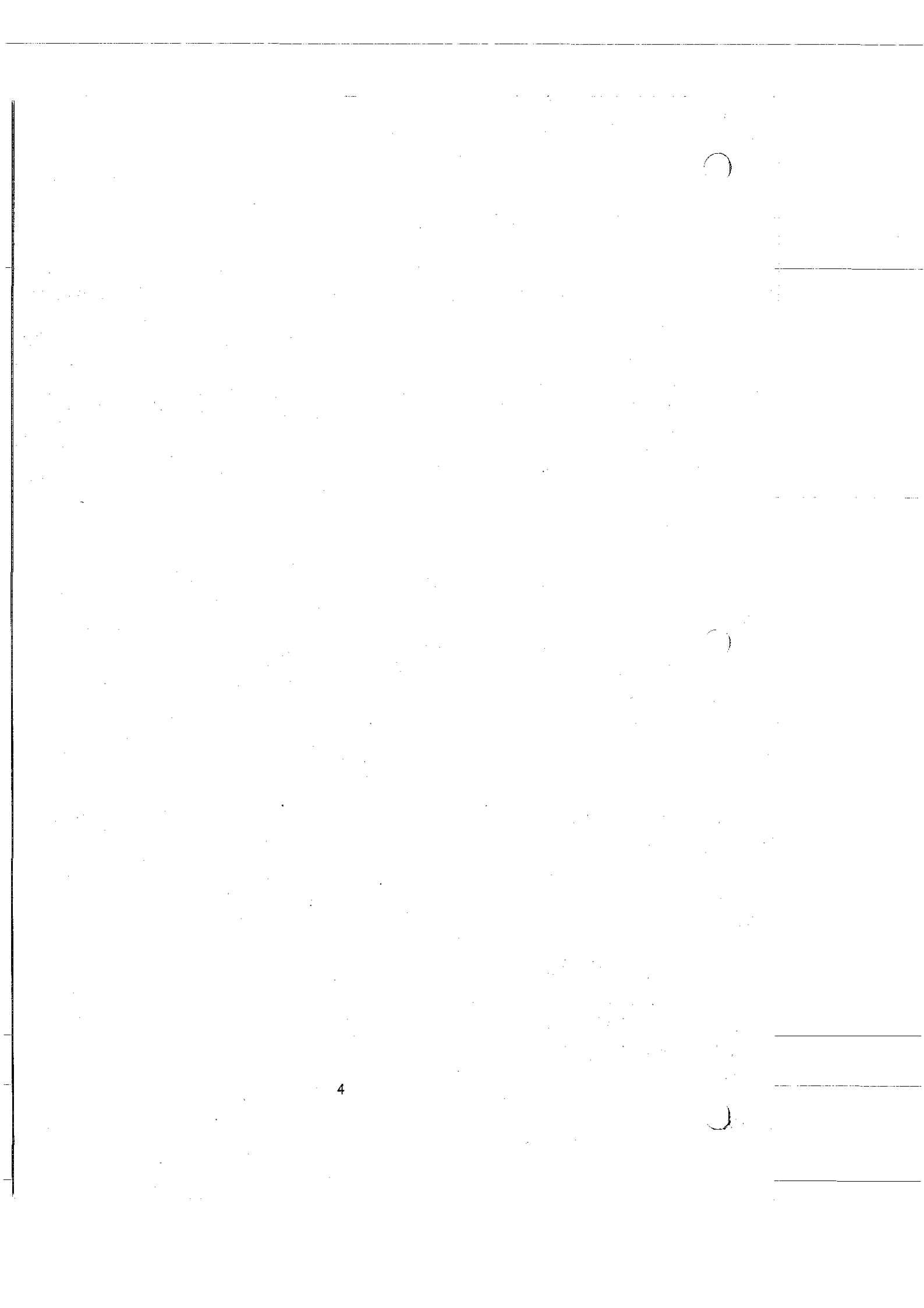
*Excise Tariff Act.*

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ARRANGEMENT OF SECTIONS.

1. Interpretation—
  - "alcohol"
  - "beer"
  - "subject to half-yearly variation on consumer price index"
  - "subject to price adjustment."
2. Duties of excise.
3. Power to exempt from duty or reduce duty.
4. Adjustments to duty.

SCHEDULE.—Duties of Excise.



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***Excise Tariff Act.***

Being an Act relating to duties of excise, to be incorporated and read as one with the *Excise Act*, the *Excise (Beer) Act* and the *Distillation Act*.

**1. Interpretation.**

In this Act—

“alcohol” means ethyl alcohol;

“beer” means a fermented liquor brewed from a mash of malted or other grains or extracts from malted or other grains with or without sugars or glucose, hops or other vegetable bitters;

“subject to half-yearly variation on consumer price index” means subject to increase by the Minister under Section 4(1);

“subject to price adjustment” means subject to adjustment by the Minister under Section 4(2).

(Amended by No. 34 of 1980, s. 1, No. 22 of 1982, s. 1, No. 45 of 1983, s. 1.)

**2. Duties of excise.**

The duties of excise specified in Schedule 1 are imposed according to that Schedule and shall be charged, collected and paid to the State on all goods dutiable under the Schedule and manufactured in the country after 24 October 1957.

**3. Power to exempt from duty or reduce duty.**

(1) Notwithstanding this Act, the Head of State, acting on advice, may, by notice in the National Gazette—

(a) exempt from duty goods otherwise liable to duty under this Act; or

(b) substitute a reduced rate of duty in respect of any goods subject to duty under this Act for that specified in Schedule 1 in respect of the goods.

(2) An exemption from duty or a reduced rate of duty under Subsection (1)—

(a) may relate to—

(i) any class of goods; or

(ii) any goods or class of goods manufactured for a purpose specified in the notice; and

(b) may be subject to such conditions as the Head of State, acting on advice, thinks proper; and

(c) shall continue in force for such period (if any) as is specified in the notice or until the revocation of the notice by a subsequent notice.

#### 4. Adjustments to duty.

(1) Where, in the Rate of Duty Column in Schedule 1 the rate of duty in respect of goods is marked "subject to half-yearly variation on consumer price index", the Minister shall, on 1 June in each year, by notice in the National Gazette, increase the rate of duty in respect of those goods—

(a) where there has been an increase in the rate of duty since the previous 1 June—by a percentage equal to the percentage increase in the weighted urban average all groups price index between the September quarter of the previous year and the March quarter of the current year; and

(b) where there has been no increase in the rate of duty since the previous 1 June—by a percentage equal to the increase in the weighted urban average all groups price index between the March quarter of the previous year and the March quarter of the current year.

(2) Where, in the Rate of Duty Column in Schedule 1 the rate of duty in respect of goods is marked "subject to price variation", the Minister shall, where there is an adjustment of the wholesale price of those goods under the *Prices Regulation Act*, by notice in the National Gazette, adjust the rate of duty in respect of those goods by a percentage equal to the percentage of the price adjustment.

(Added by No. 45 of 1983, s. 2.)

SCHEDULE 1.

Sec. 2.

DUTIES OF EXCISE.

Article.	Rate of Duty.
1. Beer, containing more than 1.15% by volume of alcohol	K0.718 per litre subject to half- yearly variation on consumer price index.
2. Cigarettes	K22.56 per kilo- gram subject to half-yearly varia- tion on consumer price index.
3. Tobacco, coarse cut, manufactured and accepted by the Comptroller of Customs as a substitute for Item 4	per kilogram K4.05
4. Tobacco, trade, in sticks or figs	per kilogram K4.05
5. Cigarette tobacco, locally manufactured, fine cut	per kilogram K5.45
6. Aerated and mineral waters	K0.13 per litre, subject to half- yearly variation on consumer price index.

(Replaced by No. 43 of 1978, amended by No. 68 of 1978, No. 37 of 1979, 34 of 1980, No. 35 of 1980,  
Gazette No. 42, 28/5/1981, No. 41 of 1981, No. 22 of 1982, s. 2, No. 45 of 1983, s. 3, No. 32 of 1984.)

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SUBSIDIARY LEGISLATION.

1. Act, Section 3(1)(a)—Exemptions from Duty.

Item No.	Goods.
1.	<p>Defence Force crews' allowances, that is to say goods, being ale and other beer, tobacco and cigarettes that are—</p> <ul style="list-style-type: none"><li>(a) consumed by the personnel of a sea-going vessel of the Defence Force, when the vessel is in full commission; and</li><li>(b) consumed on the vessel,</li></ul> <p>not exceeding, when aggregated with the quantity of the same class of goods exempted under the <i>Customs Tariff Act</i>—</p> <ul style="list-style-type: none"><li>(c) in the case of ale and other beer—a quantity calculated at the rate of 1 364 l, or</li><li>(d) in the case of tobacco—a quantity calculated at the rate of 6.8 kg; or</li><li>(e) in the case of cigarettes—a quantity calculated at the rate of 50 000 cigarettes,</li></ul> <p>for each period of three months, in respect of every 25 persons (or part of 25 persons) constituting the personnel of the vessel.</p>



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APPENDIX.

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SOURCE OF THE EXCISE TARIFF ACT.

Previous Legislation.

*Excise Tariff Act*

as amended by—

*Excise Tariff (Amendment) Act* 1982 (No. 22 of 1982)

*Excise Tariff (Amendment) Act* 1983 (No. 45 of 1983)

*Excise Tariff (Amendment) Act* 1984 (No. 32 of 1984).

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