

No. 28 of 2003.

*Excise Tariff (2004 Budget Provisions Amendment) Act 2003.*

Certified on: 13.04.04



**INDEPENDENT STATE OF PAPUA NEW GUINEA.**

No. of 2003.

*Excise Tariff (2004 Budget Provisions Amendment) Act 2003.*

**ARRANGEMENT OF SECTION.**

1. Amendment of Schedule 1.



INDEPENDENT STATE OF PAPUA NEW GUINEA

AN ACT

entitled

*Excise Tariff (2004 Budget Provisions Amendment) Act 2003,*

Being an Act to amend the *Excise Tariff Act* (Chapter 107),

MADE by the National Parliament to come into operation on 1 December 2003.

**1. AMENDMENT OF SCHEDULE 1.—DUTIES ON EXCISE.**

The Principal Act is amended in Schedule 1 by repealing, effective on 1 December 2003, the rates of excise duty shown for the following Tariff Items and replacing them with the rates of excise duty shown below:-

TARIFF ITEM	DESCRIPTION OF GOODS	NEW RATE OF EXCISE DUTY					
		1/12/03 to 30/11/04	1/12/04 to 31/5/05	1/6/05 to 30/11/05	1/12/05 to 31/5/06	1/6/06 to 30/11/06	From 1/12/06
<b>Alcoholic products, Kina per litre of contained volume of alcohol</b>							
2203.00.10	Beer or mixed drinks containing beer, not more than 3% alcohol by volume	K37.69 Per Lal	K38.63 Per Lal	K39.60 Per Lal	K40.59 Per Lal	K41.60 Per Lal	K42.64 Per Lal
2203.00.20	Beer or mixed drinks containing beer, more than 3% and not more than 4.5% alcohol by volume	K46.16 Per Lal	K47.31 Per Lal	K48.50 Per Lal	K49.71 Per Lal	K50.95 Per Lal	K52.23 Per Lal
2203.00.30	Beer or mixed drinks containing beer, more than 4.5% alcohol by volume	K53.61 Per Lal	K54.95 Per Lal	K56.32 Per Lal	K57.73 Per Lal	K59.18 Per Lal	K60.65 Per Lal
2204.10.10	Sparkling wine of fresh grapes: sold in containers holding less than 2 litres	K56.94 Per Lal	K58.36 Per Lal	K59.82 Per Lal	K61.32 Per Lal	K62.85 Per Lal	K64.42 Per Lal
2204.10.20	Sparkling wine of fresh grapes: sold in containers holding 2 litres or more	K56.94 Per Lal	K58.36 Per Lal	K59.32 Per Lal	K61.32 Per Lal	K62.85 Per Lal	K64.42 Per Lal

**Excise Tariff (2004 Budget Provisions Amendment)**

TARIFF ITEM	DESCRIPTION OF GOODS	NEW RATE OF EXCISE DUTY					
		1/12/03 to 30/11/04	1/12/04 to 31/5/05	1/6/05 to 30/11/05	1/12/05 to 31/5/06	1/6/06 to 30/11/06	From 1/12/06
2204.21	Wine of fresh grapes, including fortified wines, grape must; sold in containers holding less than 2 litres	K56.94 Per Lal	K58.36 Per Lal	K59.82 Per Lal	K61.32 Per Lal	K62.85 Per Lal	K64.42 Per Lal
2204.29	Wine of fresh grapes, including fortified wines, grape must; sold in containers holding 2 litres or more	K56.94 Per Lal	K58.36 Per Lal	K59.82 Per Lal	K61.32 Per Lal	K62.85 Per Lal	K64.42 Per Lal
2205.10.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding less than 2 litres	K56.94 Per Lal	K58.36 Per Lal	K59.82 Per Lal	K61.32 Per Lal	K62.85 Per Lal	K64.42 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	K56.94 Per Lal	K58.36 Per Lal	K59.82 Per Lal	K61.32 Per Lal	K62.85 Per Lal	K64.42 Per Lal
2206.00.00	Other fermented beverages (for example cider, perry, mead), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages,	K53.61 Per Lal	K54.95 Per Lal	K56.32 Per Lal	K57.73 Per Lal	K59.18 Per Lal	K60.65 Per Lal
2206.10.00	Other fermented beverages (for example cider, perry, mead), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, <u>made from fruit grown in Papua New Guinea</u>	K26.81 Per Lal	K27.48 Per Lal	K28.17 Per Lal	K28.87 Per Lal	K29.59 Per Lal	K30.33 Per Lal
2208.10.00 2208.20.00 2208.30.10 2208.40.10 2208.50.10 2208.60.10 2208.70.10 2208.90.91	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%	K56.94 Per Lal	K58.36 Per Lal	K59.82 Per Lal	K61.32 Per Lal	K62.85 Per Lal	K64.42 Per Lal
2208.30.20 2208.40.20 2208.50.20 2208.60.20 2208.70.20 2208.90.92	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%.	K61.11 Per Lal	K62.64 Per Lal	K64.20 Per Lal	K65.81 Per Lal	K67.45 Per Lal	K69.14 Per Lal
2208.90.21	Mixed drinks not more than 3% alcohol by volume, not for medicinal purposes	K37.69 Per Lal	K38.63 Per Lal	K39.60 Per Lal	K40.59 Per Lal	K41.60 Per Lal	K42.64 Per Lal
2208.90.22	Mixed drinks more than 3% and not more than 4.5% alcohol by volume, not for medicinal purposes	K46.16 Per Lal	K47.31 Per Lal	K48.50 Per Lal	K49.71 Per Lal	K50.95 Per Lal	K52.23 Per Lal

**Excise Tariff (2004 Budget Provisions Amendment)**

TARIFF ITEM	DESCRIPTION OF GOODS	NEW RATE OF EXCISE DUTY					
		1/12/03 to 30/11/04	1/12/04 to 31/5/05	1/6/05 to 30/11/05	1/12/05 to 31/5/06	1/6/06 to 30/11/06	From 1/12/06
2208.90.23	Mixed drinks more than 4.5% alcohol by volume, not for medicinal purposes	K53.61 Per Lal	K54.95 Per Lal	K56.32 Per Lal	K57.73 Per Lal	K59.18 Per Lal	K60.65 Per Lal
<b>Cigars, Cheroots and Cigarillos, Kina per Kg</b>							
2402.10.00	Cigars, cheroots and cigarillos containing tobacco	135.46 Per Kg	138.85 Per Kg	142.32 Per Kg	145.88 Per Kg	149.52 Per Kg	153.26 Per Kg
<b>Cigarettes containing tobacco, Kina per thousand cigarettes</b>							
24.02.20.10	Cigarettes of tobacco or tobacco substitutes containing tobacco other than dark fired tobacco	135.46 Per 1000	138.85 Per 1000	142.32 Per 1000	145.88 Per 1000	149.52 Per 1000	153.26 Per 1000
2402.20.20	Cigarettes of tobacco or tobacco substitutes without filter, containing dark fired tobacco (Spear or equivalent)	67.73 Per 1000	69.42 Per 1000	71.16 Per 1000	72.94 Per 1000	74.76 Per 1000	76.63 Per 1000
2402.20.30	Cigarettes of tobacco or tobacco substitutes with filter, containing dark fired tobacco (Spear or equivalent)	84.53 Per 1000	86.64 Per 1000	88.81 Per 1000	91.03 Per 1000	93.31 Per 1000	95.64 Per 1000
<b>Other tobacco products, not formed into cigarettes, Kina per kg</b>							
2403.10.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	45.15 Per Kg	46.28 Per Kg	47.44 Per Kg	48.62 Per Kg	49.84 Per Kg	51.08 Per Kg
2403.10.30	Chewing tobacco	45.15 Per Kg	46.28 Per Kg	47.44 Per Kg	48.62 Per Kg	49.84 Per Kg	51.08 Per Kg
2403.10.40	Snuff	45.15 Per Kg	46.28 Per Kg	47.44 Per Kg	48.62 Per Kg	49.84 Per Kg	51.08 Per Kg
2403.10.50	Twist or trade tobacco	45.15 Per Kg	46.28 Per Kg	47.44 Per Kg	48.62 Per Kg	49.84 Per Kg	51.08 Per Kg
2403.91.00	"Homogenised" or "reconstituted tobacco	45.15 Per Kg	46.28 Per Kg	47.44 Per Kg	48.62 Per Kg	49.84 Per Kg	51.08 Per Kg
2403.99.00	Other	45.15 Per Kg	46.28 Per Kg	47.44 Per Kg	48.62 Per Kg	49.84 Per Kg	51.08 Per Kg
<b>Other Items</b>							
2710.19.11	Diesel, when supplied to a fishing vessel for its own use	K0.03/lt					
8701.10.00	Pedestrian controlled tractors (for agricultural work)	Free					
8701.90.10	Tractors for agricultural and forestry plantation work	Free					
87.01	Other tractors	10%					
9504.30.10	Poker Machines	50%					

*Excise Tariff (2004 Budget Provisions Amendment)*

I hereby certify that the above is a fair print of the *Excise Tariff (2004 Budget Provisions Amendment) Act 2003* which has been made by the National Parliament.

*Clerk of the National Parliament.*

I hereby certify that the *Excise Tariff (2004 Budget Provisions Amendment) Act 2003* was made by the National Parliament on 2 December 2003.

*Acting Speaker of the National Parliament.*