

[Legal Notice No. 106]

THE CUSTOMS AND EXCISE ACT

(Cap. 58)

THE CUSTOMS AND EXCISE (DUTIES) (AMENDMENT)
(NO. 4) ORDER 1994

IN exercise of the powers conferred by section 7 of the Customs and Excise Act, I, ANDREW H. NORI, Minister of Finance, do hereby make the following Order -

1. This Order may be cited as the Customs and Excise (Duties) (Amendment) (No. 4) Order 1994 and shall come into force on the 12th day of September 1994.
2. That part of the First Schedule to the Customs and Excise Act entitled

“EXPORT CLASSIFICATION AND TARIFF” is hereby deleted and the following New Export Schedule substituted therefor -

"Schedule

EXPORTS

CLASSIFICATION AND TARIFF

Any commodity exported and which is not covered under any of the Tariff Item Nos. specified in the Export Schedule will be classified at four (4) digit level within appropriate terms of heading in the Import Schedule free of export duty.

TARIFF ITEM NO.	COMMODITY	UNIT OF QUANTITY	RATE OF EXPORT DUTY
01.05	Wild or domesticated bird, reptile or insect or any egg of anyt such bird or reptile;	No.	10%
0.301	(i) Live fish of all kinds other than ornamental fish	kg	10%
	(ii) Ornamental fish	kg	Free
03.02	Fish, fresh, chilled or frozen;	kg	10%
03.03	Skipjack, tuna- like fish, bill fishes and sword fishes, fresh, chilled or frozen;	kg	3.5%
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen;	kg	5%
03.05	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process including loins of fish of heading Nos, 03.02 and 03.03	kg	5%
03.06	Crustaceans, of all kinds whether in shell or not, live, fresh, chilled, frozen or dried salted or in brine;	kg	10%
03. 07	Melluses and aquatic invertebrates of all kinds;	kg	10%
05.08	(i) SHELLS - Trocus, Green snail and blacklips unworked;	Kg	30%
	(ii) SHELLS - Button blacks of trocus, green snail and blacklips;	Kg	Free
	(iii) SHELLS - Skeleton Blanks of (i) above	kg	Free

08.01	Coconut in all forms;	kg	Free
09.10	Spices of all kind including turmeric	kg	Free
10.06	Rice, whether or not in husk (including polished and broken rice)	kg	Free
12.03	Copra	t	Free
12.07	Palm Kernels	t	Free
14.01	Rattan (calamus) raw or dried;	kg	30%
15.13	(i) Crude coconut oil	t	Free
	(ii) Palm Oil	t	Free
16.04	(i) Tinned fish, tuna like fish	kg	Free
	(ii) Other tinned fish	kg	Free
18.01	Cocoa Beans;	kg	Free
19.05	Biscuits and bakery products	kg	Free
22.03	Beer of all kinds	lt	Free
24.03	Tobacco manufactured	kg	Free
27.01	Minerals, crude and refined n.e.s		Free
44.03	(i) Sawn logs and veneer logs conifer 2,3	M ³	
	(a) Up to \$250 per M ³	M ³	35%
	(b) Over \$250 per M ³		65%
	(ii) Sawn logs and veneer logs - non conifer n.e.s. 2,3		
	(a) Up to \$250 per M ³	M ³	35%
	(b) Over \$250 per M ³		65%
	(iii) Logs - non conifer below sawmill quality (super small LSQ contract 2,3)	M ³	
	(a) Up to \$250 per M ³		35%
	(b) Over \$250 per M ³		65%
44.07	(i) Lumber, sawn, planed, grooved, tongued etc. Conifer 2, 4	M ³	Free

	(ii) Lumber, sawn, planned, grooved, tongued etc. non-conifer 2,4	M ³	Free
44.12	Plywood, blackboard, Laminboard and similar laminated wood products including veneered panels and sheets, inlaid wood and wood maneguetry ² ;	M ³	Free
71.08	Gold ² in all form	gm	15
72.04	Metal waste and scrap - Ferrous	t	\$1.50 per tonne
74.04	Copper waste and scrap	t	15%
76.02	Aluminium waste and scrap	t	15% ''.

Dated at Honiara this first day of september, 1994.

ANDREW N. NORI
Minister of Finance

