SUPPLEMENT to the Solomon Islands Gazette

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[Legal Notice No. 50]

CUSTOMS AND EXCISE ACT (CAP. 121)

CUSTOMS AND EXCISE (EXCISE DUTIES) (AMENDMENT) ORDER 2016

I. Hon. Snyder Rini, Minister for Finance and Treasury, under section 7 of the *Customs and Excise Act (Cap. 121)*, make the following Order:

Citation and Commencement

1. This Order may be cited as the Customs and Excise (Excise Duties) (Amendment) Order 2016, and commences on 1 October 2016.

Amendment to the First Schedule

- 2. The First Schedule to the Customs and Excise Act, entitled EXCISE CLASSIFICATION AND TARIFF is amended in the following respects:
 - (a) by deleting the duty rate of \$5.60 per litre which appears in respect of tariff item "E.2" and substituting the description "alcohol not more than 3.5% Vol" with a duty rate of \$3.08 per litre.
 - (b) by deleting the duty rate of \$7.05 per litre which appears in respect of tariff item "E.3" and substituting the description "alcohol more than 3.5% but not more than 7.0% Vol" with a duty rate of \$6.16 per litre.

- (c) by deleting the duty rate of \$43.20 per litre which appears in respect of tariff item "E.4" and substituting the description "alcohol more than 7% but not more than 14% with the duty rate of \$7.76 per litre.
- (d) by adding immediately after tariff item E.4, a new item marked as "E.5" with the description "alcohol more than 14.0% Vol" and a duty rate of \$47.52 per litre.

DATED AT HONIARA this sixth day of September, 2016.

HON. SNYDER RINI Minister for Finance and Treasury