

No. 41 of 2002.

Excise Tariff (2003 Budget Provisions) Act 2002.

Certified on: 16-01-03



INDEPENDENT STATE OF PAPUA NEW GUINEA

No. of 2002.

Excise Tariff (2003 Budget Provisions) Act 2002.

ARRANGEMENT OF SECTION.

Amendment of Schedule 1—Duties On Excise.



INDEPENDENT STATE OF PAPUA NEW GUINEA

AN ACT

entitled

Excise Tariff (2003 Budget Provisions) Act 2002,

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

MADE by the National Parliament to come into operation on 1 December 2002.

EXCISE TARIFF (AMENDMENT OF SCHEDULE 1.—DUTIES ON EXCISE).

Schedule 1 of the Principal Act is amended by repealing the rates of excise duty shown in the following rates of duty column and replacing them with the rates of excise duty shown below:-

TARIFF ITEM		DESCRIPTION OF GOODS	NEW RATE OF EXCISE DUTY				
Old Item	New Item		To 31/5/03	1/6/03 to 30/11/03	1/12/03 to 31/5/04	1/6/04 to 30/11/04	From 1/12/04
Alcoholic products, Kina per litre of contained volume of alcohol							
22.03	2203.00.10	Beer or mixed drinks containing beer, not more than 3% alcohol by volume	K36.24 Per Lal	K37.69 Per Lal	K39.20 Per Lal	K40.77 Per Lal	K42.40 Per Lal
	2203.00.20	Beer or mixed drinks containing beer, more than 3% and not more than 4.5% alcohol by volume	K44.38 Per Lal	K46.16 Per Lal	K48.00 Per Lal	K49.92 Per Lal	K51.92 Per Lal
	2203.00.30	Beer or mixed drinks containing beer, more than 4.5% alcohol by volume	K51.55 Per Lal	K53.61 Per Lal	K55.76 Per Lal	K57.99 Per Lal	K60.31 Per Lal
22.04	2204.10.10	Sparkling wine of fresh grapes: sold in containers holding less than 2 litres	K54.75 Per Lal	K56.94 Per Lal	K59.22 Per Lal	K61.59 Per Lal	K64.05 Per Lal
	2204.10.20	Sparkling wine of fresh grapes: sold in containers holding 2 litres or more	K54.75 Per Lal	K56.94 Per Lal	K59.22 Per Lal	K61.59 Per Lal	K64.05 Per Lal

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22.04	2204.21	Wine of fresh grapes, including fortified wines, grape must; sold in containers holding less than 2 litres	K54.75 Per Lal	K56.94 Per Lal	K59.22 Per Lal	K61.59 Per Lal	K64.05 Per Lal
	2204.29	Wine of fresh grapes, including fortified wines, grape must; sold in containers holding 2 litres or more	K54.75 Per Lal	K56.94 Per Lal	K59.22 Per Lal	K61.59 Per Lal	K64.05 Per Lal
22.05	2205.10.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding less than 2 litres	K54.75 Per Lal	K56.94 Per Lal	K59.22 Per Lal	K61.59 Per Lal	K64.05 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	K54.75 Per Lal	K56.94 Per Lal	K59.22 Per Lal	K61.59 Per Lal	K64.05 Per Lal
22.06	2206.00.00	Other fermented beverages (for example cider, perry, mead), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages,	K51.55 Per Lal	K53.61 Per Lal	K55.76 Per Lal	K57.99 Per Lal	K60.31 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>	K25.78 Per Lal	K26.81 Per Lal	K27.88 Per Lal	K29.00 Per Lal	K30.16 Per Lal
22.08	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%	K54.75 Per Lal	K56.94 Per Lal	K59.22 Per Lal	K61.59 Per Lal	K64.05 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%.	K58.76 Per Lal	K61.11 Per Lal	K63.55 Per Lal	K66.10 Per Lal	K68.74 Per Lal
2208. 90.20	2208.90.21	Mixed drinks not more than 3% alcohol by volume, not for medicinal purposes	K36.24 Per Lal	K37.69 Per Lal	K39.20 Per Lal	K40.77 Per Lal	K42.40 Per Lal
	2208.90.22	Mixed drinks more than 3% and not more than 4.5% alcohol by volume, not for medicinal purposes	K44.38 Per Lal	K46.16 Per Lal	K48.00 Per Lal	K49.92 Per Lal	K51.92 Per Lal
	2208.90.23	Mixed drinks more than 4.5% alcohol by volume, not for medicinal purposes	K51.55 Per Lal	K53.61 Per Lal	K55.76 Per Lal	K57.99 Per Lal	K60.31 Per Lal

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Cigars, Cheroots and Cigarillos, Kina per Kg							
2402.10.00	2402.10.00	Cigars, cheroots and cigarillos containing tobacco	135.25 Per Kg	135.46 Per Kg	140.88 Per Kg	146.51 Per Kg	152.37 Per Kg
Cigarettes containing tobacco, Kina per thousand cigarettes							
2402.20.00	24.02.20.10	Cigarettes of tobacco or tobacco substitutes containing Virginia blend tobacco	130.25 Per 1000	135.46 Per 1000	140.88 Per 1000	146.51 Per 1000	152.37 Per 1000
	2402.20.20	Cigarettes of tobacco or tobacco substitutes without filter, containing dark fired tobacco (Spear or equivalent)	65.13 Per 1000	67.73 Per 1000	70.44 Per 1000	73.26 Per 1000	76.19 Per 1000
	2402.20.30	Cigarettes of tobacco or tobacco substitutes with filter, containing dark fired tobacco (Spear or equivalent)	N/A	84.53 Per 1000	84.53 Per 1000	87.91 Per 1000	91.42 Per 1000
Other tobacco products, not formed into cigarettes, Kina per kg							
2403.10.10	2403.10.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	33.38 Per Kg	45.15 Per Kg	46.95 Per Kg	48.83 Per Kg	50.79 Per Kg
2403.10.30	2403.10.30	Chewing tobacco	33.38 Per Kg	45.15 Per Kg	46.95 Per Kg	48.83 Per Kg	50.79 Per Kg
2403.10.40	2403.10.40	Snuff	33.38 Per Kg	45.15 Per Kg	46.95 Per Kg	48.83 Per Kg	50.79 Per Kg
2403.10.50	2403.10.50	Twist or trade tobacco	33.38 Per Kg	45.15 Per Kg	46.95 Per Kg	48.83 Per Kg	50.79 Per Kg
2403.91.00	2403.91.00	"Homogenised" or "reconstituted tobacco	33.38 Per Kg	45.15 Per Kg	46.95 Per Kg	48.83 Per Kg	50.79 Per Kg
	2403.99.00	Other	33.38 Per Kg	45.15 Per Kg	46.95 Per Kg	48.83 Per Kg	50.79 Per Kg

Excise Tariff (2003 Budget Provisions)

I hereby certify that the above is a fair print of the *Excise Tariff (2003 Budget Provisions) Act 2002* which has been made by the National Parliament.

Acting Clerk of the National Parliament.

I hereby certify that the *Excise Tariff (2003 Budget Provisions) Act 2002* was made by the National Parliament on 10 December 2002.

Acting Speaker of the National Parliament.