

No. 12 of 2005.

Excise Tariff (2006 Budget Provisions Amendment) Act 2005.

Certified on: 27.12.05



INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 2005.

Excise Tariff (2006 Budget Provisions Amendment) Act 2005.

ARRANGEMENT OF SECTION.

Amendment of Schedule 1.



INDEPENDENT STATE OF PAPUA NEW GUINEA

No. of 2005.

AN ACT

entitled

Excise Tariff (2006 Budget Provisions Amendment) Act 2005,

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

MADE by the National Parliament to come into operation on 15 November 2005.

EXCISE TARIFF (AMENDMENT OF SCHEDULE 1).

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:-

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TARIFF ITEM	DESCRIPTION	Duty rates on and after 15 November 2005
2203.00.10	Beer or mixed drinks containing beer, not more than 3% alcohol by volume	The duty rate for alcohol and tobacco products is adjusted at 6 monthly intervals, on 31 st of May and 30 th November each year. The adjustment is calculated by multiplying the duty rate then applicable, by the lesser of the Consumer Price Index (CPI) movement in the previous 6 month period, or 2.5%. The adjustment as calculated is added to the duty rate then applicable, to give the new duty rate. The new duty rate after each adjustment will replace the previous duty rate and will apply from the first day of the next month ie. from 1 st June and 1 st December.
2203.00.20	Beer or mixed drinks containing beer, more than 3% and not more than 4.5% alcohol by volume	
2203.00.30	Beer or mixed drinks containing beer, more than 4.5% alcohol by volume	
2204.10.10	Sparkling wine of fresh grapes: sold in containers holding less than 2 litres	
2204.10.20	Sparkling wine of fresh grapes: sold in containers holding 2 litres or more	
2204.21	Wine of fresh grapes, including fortified wines, grape must; sold in containers holding less than 2 litres	
2204.29	Wine of fresh grapes, including fortified wines, grape must; sold in containers holding 2 litres or more	

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TARIFF ITEM	DESCRIPTION	Duty rates on and after 15 November 2005
2205.10.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding less than 2 litres	
2205.90.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding 2 litres or more	
2206.00.00	Other fermented beverages (for example cider, perry, mead), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages,	
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>	
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%	
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%.	
2208.90.21	Mixed drinks not more than 3% alcohol by volume, not for medicinal purposes	
2208.90.22	Mixed drinks more than 3% and not more than 4.5% alcohol by volume, not for medicinal purposes	
2208.90.23	Mixed drinks more than 4.5% alcohol by volume, not for medicinal purposes	
Cigars, Cheroots and Cigarillos, Kina per Kg		
2402.10.00	Cigars, cheroots and cigarillos containing tobacco	See above
Cigarettes containing tobacco, Kina per thousand cigarettes		
24.02.20.10	Cigarettes of tobacco or tobacco substitutes containing tobacco other than dark fired tobacco	See above
2402.20.20	Cigarettes of tobacco or tobacco substitutes without filter, containing dark fired tobacco (Spear or equivalent)	

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TARIFF ITEM	DESCRIPTION	Duty rates on and after 15 November 2005
2402.20.30	Cigarettes of tobacco or tobacco substitutes with filter, containing dark fired tobacco (Spear or equivalent)	
Other tobacco products, not formed into cigarettes, Kina per kg		
2403.10.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	See above
2403.10.30	Chewing tobacco	
2403.10.40	Snuff	
2403.10.50	Twist or trade tobacco	
2403.10.60	Plug – Pressed Block Tobacco (Brus competing ‘roll your own’ tobacco manufactured in PNG) 60% of the rate for twist tobacco	
2403.91.00	“Homogenised” or “reconstituted tobacco	
2403.99.00	Other	
<i>Other items</i>		
37.02	Photographic films in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film rolls, sensitized, unexposed	Free
8701.90.10	Wheeled tractors of a cylinder capacity not exceeding 4000cc.	Free

I hereby certify that the above is a fair print of the ***Excise Tariff (2006 Budget Provisions Amendment) Act 2005*** which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the ***Excise Tariff (2006 Budget Provisions Amendment) Act 2005*** was made by the National Parliament on 22 November 2005.

Speaker of the National Parliament.

