

No. 19 of 2018.

Excise Tariff (Amendment) Act 2018.

Certified on : 30 JAN 2019



No. 19 of 2018.

Excise Tariff (Amendment) Act 2018.

ARRANGEMENT OF SECTION.

Excise Tariff (Amendment of Schedule 1 - Duties on Excise).



No. of 2018.

AN ACT

entitled

Excise Tariff (Amendment) Act 2018,

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

MADE by the National Parliament to come into operation on -

- (a) 1st December 2018 for Paragraphs (a), (b) and (c); and
- (b) 1st January 2019 for paragraph (d).

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

Schedule 1 of the Principal Act is amended by -

- (a) repealing the following tariff item, description of goods and rates of excise duty and remarks relating to alcohol and replacing them with the following:

Tariff Item.	Description.	From 1st December 2018 to 31st May 2020.	From 1st June 2020 and onwards.	Remarks.
2203.00.10	Beer or mixed drinks containing beer, not more than 2.5% alcohol by volume.	K69.86 per lal	K71.61 per lal	The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31 st of May and 30 th November each year.
2203.00.20	Beer or mixed drinks containing beer, more than 2.5% and not more than 3.5% alcohol by volume.	K90.15 per lal	K92.40 per lal	

Excise Tariff (Amendment)

Tariff Item.	Description.	From 1st December 2018 to 31st May 2020.	From 1st June 2020 and onwards.	Remarks.
2203.00.30	Beer or mixed drinks containing beer, more than 3.5% and not more than 4.5% alcohol by volume.	K102.72 per lal	K105.29 per lal	The Alcohol excise indexation policy is suspended effective 1 st December 2018 and ending 31 st May 2020. Thereafter reduced to 2.5% starting 1 st June 2020 and onwards.
2203.00.40	Beer or mixed drinks containing beer, more than 4.5% alcohol by volume.	K119.29 per lal	K122.27 per lal	
2204.10.10	Sparkling wine of fresh grapes: sold in containers holding less than 2 litres.	K126.57 per lal	K129.73 per lal	
2204.10.20	Sparkling wine of fresh grapes: sold in containers holding 2 litres or more.	K126.71 per lal	K129.88 per lal	
2204.29.10	Wine of fresh grapes, including fortified wines and grape must sold in containers holding 2 litres or less.	K126.71 per lal	K129.88 per lal	
2204.29.90	Wine of fresh grapes, including fortified wines and grape must; sold in containers holding less than 2 litres.	K126.71 per lal	K129.88 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.	K126.71 per lal	K129.88 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.	K126.71 per lal	K129.88 per lal	
2206.00.10	Other fermented beverages (for example cider, perry, mead), mixtures of fermented beverages and non-alcoholic beverages, made from fruit grown in Papua New Guinea.	K58.88 per lal	K60.35 per lal	

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Tariff Item.	Description.	From 1st December 2018 to 31st May 2020.	From 1st June 2020 and onwards.	Remarks.
2206.00.90	Other fermented beverages.	K119.14 per lal	K122.12 per lal	<p>The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31st of May and 30th November each year.</p> <p>The Alcohol excise indexation policy is suspended effective 1st December 2018 and ending 31st May 2020. Thereafter reduce to 2.5% commencing 1st June 2020.</p>
2208.2	Spirits obtained by distilling grape wine or grape mare:			
2208.20.10	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%.	K126.55 per lal	K129.71 per lal	
2208.20.20	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%.	K135.77 per Lal	K139.16 per lal	
2208.20.90	Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.	K126.71 per lal	K129.88 per lal	
2208.3	Whiskies:			
2208.30.10	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by-volume not more than 50%.	K126.55 per lal	K129.71 per lal	
2208.30.20	Undenatured ethyl alcohol, spirits, liquors and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%.	K135.77 per lal	K139.16 per lal	
2208.30.90	Other, undenatured ethyl alcohol, spirits, liquors and other spirituous beverages.	K126.71 per lal	K129.88 per lal	
2208.4	Rum and tafia:			
2208.40.10	Undenatured ethyl alcohol, spirits, liquors and other spirituous beverages, containing alcohol by volume not more than 50%.	K126.55 per lal	K129.71 per lal	

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Tariff Item.	Description.	From 1st December 2018 to 31st May 2020.	From 1st June 2020 and onwards.	Remarks.
2208.40.20	Undenatured ethyl alcohol, spirits, liquors and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%.	K135.77 per lal	K139.16 per lal	The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31 st of May and 30 th November each year.
2208.40.90	Other, undenatured ethyl alcohol, spirits, liquors and other spirituous beverages.	K126.71 per lal	K129.88 per lal	
2208.5	Gin and Geneva:			The Alcohol excise indexation policy is suspended effective 1 st December 2018 and ending 31 st May 2020. Thereafter, reduced to 2.5% starting 1 st June 2020.
2208.50.10	Undenatured ethyl alcohol, spirits, liquors and other spirituous beverages, containing alcohol by volume not more than 50%.	K126.55 per lal	K129.71 per lal	
2208.50.20	Undenatured ethyl alcohol, spirits, liquors and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%.	K135.77 per lal	K139.16 per lal	
2208.50.90	Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.	K126.71 per lal	K129.88 per lal	
2208.6	Vodka:			
2208.60.10	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%.	K126.55 per lal	K129.71 per lal	
2208.60.20	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%.	K135.77 per lal	K139.16 per lal	
2208.60.90	Other, undenatured ethyl alcohol, spirits, liquors and other spirituous beverages.	K126.71 per lal	K129.88 per lal	

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Tariff Item.	Description.	From 1st December 2018 to 31st May 2020.	From 1st June 2020 and onwards.	Remarks.
2208.7	Liqueurs and cordials:			
2208.70.10	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%.	K126.55 per lal	K129.71 per lal	The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31 st of May and 30 th November each year. The Alcohol excise indexation policy is suspended effective 1 st December 2018 and ending 31 st May 2020. Thereafter reduced to 2.5% starting 1 st June 2020.
2208.70.20	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%.	K135.77 per lal	K139.16 per lal	
2208.70.90	Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.	K126.71 per lal	K129.88 per lal	
2208.90.20	Mixed drinks of a strength more than 3% alcohol by volume, not for medicinal purposes.	K83.78 per lal	K85.87 per lal	
2208.90.30	Mixed drinks of a strength more than 3% and not more than 4.5% alcohol by volume, not for medicinal purposes.	K102.60 per lal	K105.17 per lal	
2208.90.40	Mixed drinks more than 4.5% alcohol by volume, not for medicinal purposes.	K119.15 per lal	K122.13 per lal	

"; and

Excise Tariff (Amendment)

(b) repealing the following tariff item, description of goods and rates of excise duty and remarks relating to Tobacco and replacing them with the following:

Tariff Item.	Description.	From 1st December 2018 to 31st May 2019.	From 1st June 2019 and onwards.	Remarks.
2402.10.00	Cigars, cheroots and cigarillos containing tobacco.	K419.33 per kg	K429.81 per kg	The duty rate for Tobacco products is adjusted at 6 monthly intervals, on 31 st of May and 30 th November each year. The Tobacco excise indexation policy is suspended effective 1 st December 2018 and ending 31 st May 2019. Thereafter reduced to 2.5% starting 1 st June 2019.
2402.20.10	Cigarettes of tobacco or tobacco substitutes with filter containing tobacco. Manufacturer's selling price (MSP) K16.00 and above per 25's pack or K640.00 per thousand sticks.	K419.33 per 1000 sticks	K429.81 per 1000 sticks	
2402.20.20	Cigarettes of tobacco or tobacco substitutes without filter containing dark fired tobacco (Spear or equivalent).	K209.70 per 100 sticks	K214.94 per 1000 sticks	
2403.11.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	K139.81 per kg	K143.31 per kg	
2403.11.30	Chewing tobacco.	K139.81 per kg	K143.31 per kg	
2403.11.40	Snuff.	K139.81 per kg	K143.31 per kg	
2403.11.50	Twist or trade tobacco.	K139.81 per kg	K143.31 per kg	
2403.11.60	Stick tobacco.	K139.81 per kg	K143.31 per kg	
2403.11.70	Coarse Shredded Tobacco for roll your own Cigarettes.	K67.6 per kg	K69.29 per kg	
2403.91.00	"Homogenised" or reconstituted tobacco.	K194.20 per kg	K199.06 per kg	
2403.99.00	Other.	K139.81 per kg	K143.31 per kg	

”; and

Excise Tariff (Amendment)

(c) inserting a new excise heading, called Second Tobacco Excise Tier, as follows:

Tariff Item.	Description.	From 1st December 2018 until 30th November 2019.	Remarks.
2402.20.40	Cigarettes of tobacco or tobacco substitutes with filter containing tobacco that is locally manufactured in Papua New Guinea. This item must carry a Manufacturer's Selling Price (MSP) below K16.00 per 25's pack or K640.00 per thousand sticks.	K209.67 per 1000 sticks	<p>This second excise tier is introduced with no six monthly excise indexation to assist local tobacco manufacturers against cheap illicit tobacco products for one year 2019.</p> <p>For local manufacturers to sell in this second tier, it must first sell the main tier (2402.20.10) to qualify. Only 50% of the main tier (2402.20.10) will be allowed to be cleared in this new tier (2402.20.40).</p> <p>The second tier is intended to assist local tobacco manufacturers against cheap illicit tobacco products.</p>

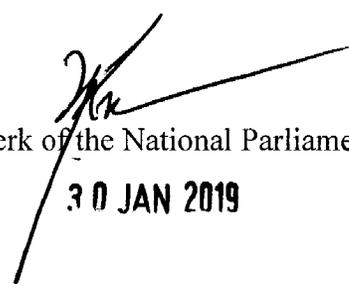
”; and

Excise Tariff (Amendment)

(d) repealing the tariff item, description of goods and rates of excise duty relating to luxury goods as follows:

Tariff Item.	Description.	From 1st January 2019.
33.03	Perfumes.	30%
8451.21.00	Drying machines of a capacity not exceeding 10kg.	30%
8516.3	Electric-thermic hair-dressing and hand-drying apparatus.	30%
8516.5	Microwave ovens.	30%
85.19	Sound recording or reproducing apparatus.	30%
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	30%
8525.80.00	Television cameras, digital cameras and video camera recorders.	30%
85.28	Monitors and Projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus.	30%
9002.11.00	Objective lenses for cameras, projectors or photographic enlargers or reducers.	30%
9005.10.00	Binoculars.	30%
95.04	Articles for funfair, table or parlous games.	30%

I hereby certify that the above is a fair print of the *Excise Tariff (Amendment) Act 2018*, which has been made by the National Parliament.


Clerk of the National Parliament.

30 JAN 2019

I hereby certify that the *Excise Tariff (Amendment) Act 2018*, was made by the National Parliament on 20 November 2018.


Acting Speaker of the National Parliament.

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