

[Legal Notice No. 12]

**CUSTOMS AND EXCISE ACT
(CAP. 121)**

**CUSTOMS AND EXCISE (EXCISE DUTIES) (AMENDMENT)
ORDER 2012**

IN exercise of the powers conferred upon me by section 7 of the Customs and Excise Act, I, **GORDON DARCY LILO**, Acting Minister of Finance and Treasury make the following Order –

1. This Order may be cited as Customs and Excise (Excise Duties) (Amendment) Order 2012 and shall come into operation with effect on the first day of January 2013.
2. The First Schedule to the Customs and Excise Act, entitled EXCISE CLASSIFICATION AND TARIFF is hereby amended in the following respects:-
 - (a) by deleting the description “manufactured beer” and associated duty rate of \$5.30 per litre which appears in respect of tariff item “E.2” and substituting there for the description “alcohol not more than 7.0% Vol” with a duty rate of \$5.60 per litre.
 - (b) by deleting the description “manufactured premix alcohol” and associated duty rate of \$5.30 per litre which appears in respect of tariff item “E.3” and substituting there for the description “alcohol more than 7.0% but not more than 14.0% Vol” with a duty rate of \$7.05 per litre.
 - (c) by adding immediately after tariff item E.3, a new item marked as “E.4” with the description “alcohol more than 14.0% Vol” and a duty rate of \$43.20 per litre.

Dated at Honiara this thirtieth-first day of December, 2012.

HON. GORDON DARCY LILO
Acting Minister for Finance and Treasury