

(c)

[Legal Notice No. 53]

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

**CUSTOMS AND EXCISE (IMPORT DUTY) (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 Customs and Excise (Import Duty) (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 “IMPORT CLASSIFICATION AND TARIFF” is amended by deleting all items that appear under tariff item 22.03 to 2208.9090 (inclusive) and substituting the following:

22.03 Beer made from malt.

2203.0010	– alcohol of strength not more than 3.5% vol	lt	\$7.70 per lt
2203.0020	– alcohol of strength more than 3.5% vol but not more than 7.0% vol	lt	\$15.40 per lt
2203.0030	– alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$19.39 per lt
2203.0040	– alcohol of strength more than 14.0% vol	lt	\$118.80 per lt

**22.04 – Wine of fresh grapes, including fortified wines;
grape must other than that of heading 20.09.**

2204.1000	– Sparkling wine		
2204.1010	– alcohol of strength not more than 3.5% vol	lt	\$7.70 per lt
2204.1020	– alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$15.40 per lt
2204.1030	– alcohol of strength more than 7.0% vol but no more than 14.0% vol.	lt	\$19.39 per lt
2204.1040	– alcohol of strength more than 14.0%	lt	\$118.80 per lt
2204.2000	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol		
2204.2010	– alcohol of strength not more than 3.% vol	lt	\$7.70 per lt
2204.2020	– alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$15.40 per lt

2204.2030	– alcohol of strength more than 7.0% vol but not more than 14.0% vol	lt	\$19.39 per lt
2204.2040	– alcohol of strength more than 14.0% vol	lt	\$118.80 per lt
2204.3000	– Other grape must		
2204.3010	– alcohol of strength not more than 3.5% vol	lt	\$7.70 per lt
2204.3020	– alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$15.40 per lt
2204.3030	– alcohol of strength more than 7.0% vol but not more than 14.0% vol	lt	\$19.39 per lt
2204.3040	– alcohol of strength more than 14.0% vol	lt	\$118.80 per lt

**22.05 Vermouth and other wine of fresh grapes flavoured
with plants or aromatic substances.**

2205.1010	– alcohol of strength not more than 3.5% vol	lt	\$7.70 per lt
2205.1020	– alcohol of strength more than 3.5% vol but no more than 7.% vol	lt	\$15.40 per lt
2205.1030	– alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$19.39 per lt
2205.1040	– alcohol of strength more than 14.0% vol	lt	\$118.80 per lt

**22.06 Other fermented beverages (for example, cider,
perry, mead); mixtures of fermented beverages and
mixtures of fermented beverages and non-alcoholic
beverages, not elsewhere specified or included.**

2206.0010	– alcohol of strength not more than 3.5% vol	lt	\$7.70 per lt
2206.0020	–alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$15.40 per lt
2206.0030	– alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$19.39 per lt
2206.0040	– alcohol of strength more than 14.0% vol	lt	\$118.80 per lt

22.07 Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.

2207.1010	–alcohol of strength not more than 3.5% vol	lt	\$7.70 per lt
2207.1020	– alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$15.40 per lt
2207.1030	– alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$19.39 per lt
2207.1040	– alcohol of strength more than 14.0% vol	lt	\$118.80 per lt
2207.2000	– Ethyl alcohol and other spirits, denatured, of any strength	lt	\$1.76 per lt

22.08 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.

2208.	– alcohol of strength not more than 3.5% vol	lt	\$7.70 per lt
2208.2020	– alcohol of strength more than 3.5% vol but no more than 7.0% vol		\$15.40 per lt
2208.2030	– alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$19.39 per lt
2208.2040	– alcohol of strength more than 14.0%	lt	\$118.80 per lt
	– Whiskies		
2208.3010	– alcohol of strength not more than 3.5% vol	lt	\$7.70 per lt
2208.3020	– alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$15.40 per lt
2208:3030	– alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$19.39 per lt
2208.3040	–alcohol of strength more than 14.0% vol	lt	\$118.80 per lt
	– Rum and tafia:		
2208.4010	– alcohol of strength not more than 3.5% vol	lt	\$7.70 per lt
2208.4020	– alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$15.40 per lt
2208.4030	– alcohol of strength more than 7.0% vol but no more than 14.0% vol.	lt	\$19.39 per lt
2208.4040	– alcohol of strength more than 14.0% vol	lt	\$118.80 per lt

– Gin and Geneva:

2208.5010	– alcohol of strength not more than 3.5% vol	lt	\$7.70 per lt
2208.5020	– alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$15.40 per lt
2208.5030	– alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$19.39 per lt
2208.5040	– alcohol of strength more than 14.0% vol	lt	\$118.80 per lt

– Vodka:

2208.6010	– alcohol of strength not more than 3.5% vol	lt	\$7.70 per lt
2208.6020	– alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$15.40 per lt
2208.6030	– alcohol of strength more than 7.0% vol but no more than 14.0% vol.	lt	\$19.39 per lt
2208.6040	–alcohol of strength more than 14.0% vol	lt	\$118.80 per lt

– Liqueurs and cordials:

2208.7010	– alcohol of strength not more than 3.5% vol	lt	\$7.70 per lt
2208.7020	– alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$15.40 per lt
2208.7030	– alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$19.39 per lt
228.7040	– alcohol of strength more than 14.0% vol	lt	\$118.80 per lt

– Other:

2208.9010	– alcohol of strength not more than 3.5% vol	lt	\$7.70 per lt
2208.9020	– alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$15.40
2208.9030	– alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$19.39
2208.9040	– alcohol of strength more than 14.0% vol	lt	\$118.80 per lt

DATED AT HONIARA this sixth day of September, 2016.

HON. SNYDER RINI
Minister for Finance and Treasury