

SUPPLEMENT to the Solomon Islands GazetteThursday 29th September, 2016

S.I. No.37

[Legal Notice No. 50]

**CUSTOMS AND EXCISE ACT
(CAP. 121)****CUSTOMS AND EXCISE (EXCISE DUTIES) (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 the Customs and Excise (Excise Duties) (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 EXCISE CLASSIFICATION AND TARIFF is amended in the following respects:
 - (a) by deleting the duty rate of \$5.60 per litre which appears in respect of tariff item “E.2” and substituting the description “alcohol not more than 3.5% Vol” with a duty rate of \$3.08 per litre.
 - (b) by deleting the duty rate of \$7.05 per litre which appears in respect of tariff item “E.3” and substituting the description “alcohol more than 3.5% but not more than 7.0% Vol” with a duty rate of \$6.16 per litre.

- (c) by deleting the duty rate of \$43.20 per litre which appears in respect of tariff item “E.4” and substituting the description “alcohol more than 7% but not more than 14% with the duty rate of \$7.76 per litre.
- (d) by adding immediately after tariff item E.4, a new item marked as “E.5” with the description “alcohol more than 14.0% Vol” and a duty rate of \$47.52 per litre.

DATED AT HONIARA this sixth day of September, 2016.

HON. SNYDER RINI
Minister for Finance and Treasury

[Legal Notice No. 51]

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

**CUSTOMS AND EXCISE (EXCISE DUTIES) (AMENDMENT)
ORDER 2016**

I, Hon. Danny Phillip, Acting 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 the Customs and Excise (Excise Duties) (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 “EXCISE CLASSIFICATION AND TARIFF” is amended in the following respects:
 - (a) by deleting the duty rate of “\$73.26” per kg which appears in respect of tariff item E.1 (a) and substituting the duty rate “\$80.59” per kg.

- (b) by deleting the duty rate of “\$0.3168” per stick which appears in respect of tariff item E.1 (b) and substituting the duty rate “\$0.3484” per stick.
- (c) by deleting the duty rate of “\$614.06” per kg which appears in respect of tariff item E. 1 (c) and substituting the duty rate “\$675.47” per kg.

DATED AT HONIARA this twentieth-third day of September, 2016.

HON. DANNY PHILLIP
Acting Minister for Finance and Treasury

[Legal Notice No. 52]

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

**CUSTOMS AND EXCISE (IMPORT DUTIES) (AMENDMENT)
ORDER 2016**

I, **Hon. Danny Phillip**, Acting 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 Duties) (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 in the following respects:
 - (a) in respect of tariff item “2401.0000”, by deleting the duty rate of “19.8%” per kg and substituting “21.78%” per kg.
 - (b) in respect of tariff item “2402.10000”, by deleting the duty rate of “\$693.396 and substituting “\$762.736” per kg.

- (c) in respect of tariff items “2402.2010” .2402.2020”, 2402.90000”, by deleting the duty rate of “\$1.716” per stick and substituting “1.888” per stick;
- (d) in respect of tariff item “2403.1010”, by deleting the duty rate of “\$562.45” per kg and substituting “\$618.695” per kg
- (e) in respect of tariff items “2403.1090”, 2403.9100”, 243.9900”, by deleting the duty rates of “\$915.29” per kg and substituting “\$1006.819” per kg.

DATED AT HONIARA this twentieth-third day of September, 2016.

HON. DANNY PHILLIP
Acting Minister for Finance and Treasury

[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