

SUPPLEMENT to the Solomon Islands GazetteFriday 29th September, 2017

S.I. No.46

[Legal Notice No. 74]

**CUSTOMS AND EXCISE ACT
(CAP. 121)****CUSTOMS AND EXCISE (EXCISE DUTIES) (AMENDMENT)
ORDER 2017**

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 2017.
2. This Order commences on 1 October 2017.

Amendment to the First Schedule

3. The First Schedule to the Customs and Excise Act (Cap. 121), entitled EXCISE CLASSIFICATION AND TARIFF is amended as follows:
 - (a) in tariff item E.2 by deleting the duty rate of “\$3.08 per litre” and substituting “\$3.54 per litre”;
 - (b) in tariff item E.3 by deleting the duty rate of “\$6.16 per litre” and substituting “\$7.08 per litre”;
 - (c) in tariff item E.4 by deleting the duty rate of “\$7.76 per litre” and substituting “\$8.92 per litre”;
 - (d) in tariff item E.5 by deleting the duty rate of “\$47.52 per litre” and substituting “\$54.65 per litre”.

DATED AT HONIARA this twentieth-eighth day of September, 2017.

HON. SNYDER RINI
Minister for Finance and Treasury

[Legal Notice No. 75]

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

**CUSTOMS AND EXCISE (IMPORT DUTY) (AMENDMENT)
ORDER 2017**

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 2017, and commences on 1 October 2017.

Amendment to the First Schedule

2. This First Schedule to the Customs and Excise Act, entitled “IMPORT CLASSIFICATION AND TARIFF” is amended in tariff items 22.03 to 22.08 by deleting all items from 2203.0010 to 2208.9040 (inclusive) and substituting the following:

“22.03	Beer made from malt.		
2203.0010	---alcohol of strength not more than 3.5% vol	lt	\$8.86 per lt
2203.0020	---alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt
2203.0030	---alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$22.30 per lt
2203.0040	---alcohol of strength more than 14.0% vol	lt	\$136.62 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%	lt	\$8.86 per lt
2204.1020	---alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt
2204.1030	---alcohol of strength more than 7.0% vol but no more than 14.0% vol.	lt	\$22.30 per lt
2204.1040	---alcohol of strength more than 14.0%	lt	\$136.62 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 3.5% vol	lt	\$8.86 per lt
2204.2020	---alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt
2204.2030	---alcohol of strength more than 7.0% vol but not more than 14.0% vol	lt	\$22.30 per lt
2204.2040	---alcohol of strength more than 14.0% vol	lt	\$136.62 per lt
2204.3000	- Other grape must		
2204.3010	---alcohol of strength not more than 3.5% vol	lt	\$8.86 per lt
2204.3020	---alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt
2204.3030	---alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$22.30 per lt
2204.3040	---alcohol of strength more than 14.0% vol	lt	\$136.62 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	\$8.86 per lt
2205.1020	---alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt
2205.1030	---alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$22.30 per lt
2205.1040	---alcohol of strength more than 14.0% vol	lt	\$136.62 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	\$8.86 per lt
2206.0020	---alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt
2206.0030	---alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$22.30 per lt
2206.0040	---alcohol of strength more than 14.0% vol	lt	\$136.62 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%	lt	\$8.86 per lt
2207.1020	---alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt
2207.1030	--- alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$22.30 per lt
2207.1040	--- alcohol of strength more than 14.0% vol	lt	\$136.62 per lt
2207.2000	- Ethyl alcohol and other spirits, denatured, of any strength	lt	\$2.02 per lt

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

2208.2010	--- alcohol of strength not more than 3.5% vol	lt	\$8.86 per lt
2208.2020	--- alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt
2208.2030	--- alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$22.30 per lt
2208.2040	--- alcohol of strength more than 14.0%	lt	\$136.62 per lt
	- Whiskies:		
2208.3010	--- alcohol of strength not more than 3.5% vol	lt	\$8.86 per lt
2208.3020	--- alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt

2208.3030	--- alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$22.30 per lt
2208.3040	--- alcohol of strength more than 14.0% vol	lt	\$136.62 per lt
	- Rum and tafia :		
2208.4010	--- alcohol of strength not more than 3.5% vol	lt	\$8.86 per lt
2208.4020	--- alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt
2208.4030	--- alcohol of strength more than 7.0% vol but no more than 14.0% vol.	lt	\$22.30 per lt
2208.4040	--- alcohol of strength more than 14.0% vol	lt	\$136.62 per lt
	- Gin and Geneva:		
2208.5010	--- alcohol of strength not more than 3.5% vol	lt	\$8.86 per lt
2208.5020	--- alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt
2208.5030	--- alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$22.30 per lt
2208.5040	--- alcohol of strength more than 14.0% vol	lt	\$136.62 per lt
	- Vodka:		

2208.6010	--- alcohol of strength not more than 3.5% vol	lt	\$8.86 per lt
2208.6020	--- alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt
2208.6030	--- alcohol of strength more than 7.0% vol but no more than 14.0% vol.	lt	\$22.30 per lt
2208.6040	--- alcohol of strength more than 14.0% vol	lt	\$136.62 per lt
	- Liqueurs and cordials :		
2208.7010	--- alcohol of strength not more than 3.5%	lt	\$8.86 per lt
2208.7020	--- alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt
2208.7030	--- alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$22.30 per lt
2208.7040	--- alcohol of strength more than 14.0% vol	lt	\$136.62 per lt
	- Other:		
2208.9010	--- alcohol of strength not more than 3.5% vol	lt	\$8.86 per lt
2208.9020	--- alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$17.71 per lt
2208.9030	--- alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$22.30 per lt
2208.9040	--- alcohol of strength more than 14.0% vol	lt	\$136.62 per lt

DATED AT HONIARA this twentieth-eighth day of September, 2017.

HON. SNYDER RINI
Minister for Finance and Treasury

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