

No. 24 of 2019.

Excise Tariff (2020 Budget)(Amendment) Act 2019.

Certified on : 07 MAY 2020



No. 24 of 2019.

Excise Tariff (2020 Budget)(Amendment) Act 2019.

ARRANGEMENT OF SECTION.

Duties on excise (Amendment of Schedule 1).



No. 24 of 2019.

AN ACT

entitled

Excise Tariff (2020 Budget)(Amendment) Act 2019,

Being an Act to amend the *Excise Tariff Act 1956* (Chapter 107),

MADE by the National Parliament and deemed to come into operation on 1 January 2020 -

(a) for Paragraphs (a), (b) and (c), on 6 December 2019; and

(b) for Paragraph (d), 1 January 2020.

DUTIES ON EXCISE (AMENDMENT OF SCHEDULE 1).

Schedule 1 of the Principal Act is amended by -

- (a) repealing the tariff item, description of goods and rates of excise duty and remarks relating to alcohol as shown in the Schedule and replacing the tariff item, description of goods and rates of excise duty and remarks relating to alcohol as shown below -

TARIFF ITEM.	DESCRIPTION.	FROM 1 ST DECEMBER 2018 TO 5 TH DECEMBER 2019.	FROM 6 TH DECEMBER 2019 UNTIL 31 ST MAY 2020.	FROM 1 ST JUNE 2020 AND ONWARDS.	REMARKS.
2203.00.10	Beer or mixed drinks containing beer, not more than 2.5% alcohol by volume	K69.69 per lal	K76.85 per lal	K80.69 per lal	The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31 st of May and 31 st December each year. (the rates will be fixed at 5% or it will be indexed at 5%)
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	K99.17 per lal	K104.12 per lal	

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TARIFF ITEM.	DESCRIPTION.	FROM 1ST DECEMBER 2018 TO 5TH DECEMBER 2019.	FROM 6TH DECEMBER 2019 UNTIL 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	K112.99 per lal	K118.64 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. A one off increase of 20% is applied starting 1 st December 2019 to 31 st May 2020 and 5% is applied bi-annually thereon.	
2203.00.40	Beer or mixed drinks containing beer, more than 4.5% alcohol by volume	K119.29 per lal	K131.21 per lal	K137.78 per lal		
2204.10.10	Sparkling wine of fresh grapes: sold in containers holding less than 2 litres	K126.57 per lal	K151.88 per lal	K159.48 per lal		
2204.10.20	Sparkling wine of fresh grapes: sold in containers holding 2 litres or more	K126.71 per lal	K152.05 per lal	K169.65 per lal		
2204.29.10	Wine of fresh grapes, including fortified wines, grape must; sold in containers holding less than 2 litres	K126.71 per lal	K152.05 per lal	K169.65 per lal		
2204.29.90	Wine of fresh grapes, including fortified wines, grape must; sold in containers holding 2 litres or more	K126.71 per lal	K152.05 per lal	K169.65 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	K152.05 per lal	K169.65 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	K152.05 per lal	K169.65 per lal		
2206.00.10	Other - made substantially from edible products grown in Papua New Guinea with a volume of alcohol content of up to 10%	K58.88 per lal	K67.77 per lal	K68.00 per lal		A one off increase of 10% is applied starting 6 th December 2019 to 31 st May 2020 and 5% is applied bi-annually thereon.

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TARIFF ITEM.	DESCRIPTION.	FROM 1ST DECEMBER 2018 TO 5TH DECEMBER 2019.	FROM 6TH DECEMBER 2019 UNTIL 31ST MAY 2020.	FROM 1ST JUNE 2020 AND ONWARDS.	REMARKS.
2206.00.90	Other fermented beverages	K119.14 per lal	K131.05 per lal	K137.61 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>A one off increase of 50% is applied starting 1st December 2019 to 31st May 2020 and 5% is applied bi-annually thereon.</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 by volume not more than 50%	K126.55 per lal	K189.83 per lal	K199.32 per lal	
2208.20.20	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing by volume more than 50% and less than 80%	K135.77 per lal	K203.66 per lal	K213.84 per lal	
2208.20.90	Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages	K126.71 per lal	K190.07 per lal	K199.57 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	K189.83 per lal	K199.32 per lal	
2208.30.20	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%	K135.77 per lal	K203.66 per lal	K213.84 per lal	
2208.30.90	Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.	K126.71 per lal	K190.07 per lal	K199.57 per lal	
2208.4	Rum and Tafia:				
2208.40.10	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%	K126.55 per lal	K189.83 per lal	K199.32 per lal	
2208.40.20	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%	K135.77 per lal	K203.66 per lal	K213.84 per lal	

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TARIFF ITEM.	DESCRIPTION.	FROM 1ST DECEMBER 2018 TO 5TH DECEMBER 2019.	FROM 6TH DECEMBER 2019 UNTIL 31ST MAY 2020.	FROM 1ST JUNE 2020 AND ONWARDS.	REMARKS.
2208.40.90	Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages	K126.71 per lal	K190.07 per lal	K199.57 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.
2208.5	Gin and Geneva:				A one off increase of 50% is applied starting 1 st December 2019 to 31 st May 2020 and 5% is applied bi-annually thereon.
2208.50.10	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%	K126.55 per lal	K189.83 per lal	K199.32 per lal	
2208.50.20	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%	K135.77 per lal	K203.66 per lal	K213.84 per lal	
2208.50.90	Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages	K126.71 per lal	K190.07 per lal	K199.57 per lal	
2208.6	Vodka:				

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TARIFF ITEM.	DESCRIPTION.	FROM 1ST DECEMBER 2018 TO 5TH DECEMBER 2019.	FROM 6TH DECEMBER 2019 UNTIL 31ST MAY 2020.	FROM 1ST JUNE 2020 AND ONWARDS.	REMARKS.
2208.60.10	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%	K126.55 per lal	K189.83 per lal	K199.32 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>A one off increase of 50% is applied starting 1st December 2019 to 31st May 2020 and 5% is applied bi-annually thereon.</p>
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	K203.66 per lal	K213.84 per lal	
2208.60.90	Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages	K126.71 per lal	K190.07 per lal	K199.57 per lal	
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	K189.83 per lal	K199.32 per lal	

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TARIFF ITEM.	DESCRIPTION.	FROM 1ST DECEMBER 2018 TO 5TH DECEMBER 2019.	FROM 6TH DECEMBER 2019 UNTIL 31ST MAY 2020.	FROM 1ST JUNE 2020 AND ONWARDS.	REMARKS.
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	K203.66 per lal	K213.84 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. A one off increase of 50% is applied starting 1 st December 2019 to 31 st May 2020 and 5% is applied bi-annually thereon.
2208.70.90	Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages	K126.71 per lal	K190.07 per lal	K199.57 per lal	
2208.90.20	Mixed drinks of a strength more than 3% alcohol by volume, not for medicinal purposes	K83.78 per lal	K92.15 per lal	K96.76 per lal	
2208.90.30	Mixed drinks of a strength more than 3% and not more than 10% alcohol by volume, not for medicinal purposes	K102.60 per lal	K112.86 per lal	K118.50 per lal	
2208.90.40	Mixed drinks more than 10% alcohol by volume, not for medicinal purposes	K119.15 per lal	K476.60 per lal	K500.43 per lal	A one off increase of 400% is applied starting 6 th December 2019 to 31 st May 2020 and 5% is applied bi-annually thereon.

; and

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- (b) repealing the tariff item, description of goods and rates of excise duty and remarks relating to tobacco as shown in the Schedule and replacing the tariff item, description of goods and rates of excise duty and remarks relating to tobacco as shown below -

TARIFF ITEM.	DESCRIPTION.	FROM 1ST DECEMBER 2018 TO 5TH DECEMBER 2019.	FROM 6TH DECEMBER 2019 TO 31ST MAY 2020.	FROM 1ST JUNE 2020 AND ONWARDS.	REMARKS.
2402.10.00	Cigars, cheroots and cigarillos containing tobacco	K429.81 per kg	K472.79 per kg	K496.43 per kg	The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31 st of May and 30 th November each year. A one off increase of 10% is applied starting 1st December 2019 to 31 st May 2020 and 5% is applied bi-annually thereon.
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	K429.81 per 1000 sticks	K472.79 per 1000 sticks	K496.43 per 1000 sticks	
2402.20.20	Cigarettes of tobacco or tobacco substitutes without filter containing dark fired tobacco (Spear or equivalent)	K214.94 per 1000 sticks	K236.43 per 1000 sticks	K247.26 per 1000 sticks	
2403.11.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	K143.31 per kg	K157.64 per kg	K165.52 per kg	
2403.11.30	Chewing tobacco	K143.31 per kg	K157.64 per kg	K165.52 per kg	
2403.11.40	Snuff	K143.31 per kg	K157.64 per kg	K165.52 per kg	
2403.11.50	Twist or trade tobacco	K143.31 per kg	K157.64 per kg	K165.52 per kg	
2403.11.60	Stick tobacco	K143.31 per kg	K157.64 per kg	K165.52 per kg	
2403.11.70	Coarse Shredded Tobacco for roll your own Cigarettes	K69.29 per kg	K76.21 per kg	K80.03 per kg	
2403.91.00	"Homogenised" or "reconstituted" tobacco	K199.06 per kg	K218.97 per kg	K229.91 per kg	
2403.99.00	Other	K143.31 per kg	K157.64 per kg	K165.52 per kg	

; and

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(c) creating a new excise heading, second tobacco excise tier, as shown below -

TARIFF ITEM.	DESCRIPTION.	FROM 1ST DECEMBER 2019 TO 30TH NOVEMBER 2021.	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 6 monthly excise indexation to assist local tobacco manufacturers against cheap illicit tobacco products for two years, 2020 to 2021.</p> <p>For local manufacturers to sell this second tier, it must first sell the main tier before qualifying for this tier (2402.20.20) to qualify. Only 50% of the main tier (2402.20.20) 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

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(d) repealing the tariff item, description of goods and rates of excise duty relating to pre used vehicles as shown in the Schedule and replacing the tariff item, description of goods and rates of excise duty relating to pre-used vehicles as shown below -

TARIFF ITEM.	DESCRIPTION.	DUTY RATES UP TO 1ST JANUARY 2020.	DUTY RATES FROM 1ST JANUARY 2020.
8703.21.00	Of a cylinder not exceeding 1,000cc		
8703.21.10	Brand new	60%	20%
8703.21.19	Used/Recondition	80%	20%
8703.22.00	Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc		
8703.22.10	Brand new	60%	20%
8703.22.19	Used/Recondition	80%	20%
8703.23.00	Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc		
8703.23.10	Brand new	60%	20%
8703.23.19	Used/Recondition	80%	20%
8703.24.00	Of a cylinder capacity exceeding 3,000cc		
8703.24.10	Brand new	60%	20%
8703.24.19	Used/Recondition	80%	20%
8703.24.30	Three Wheeled light weight vehicles		
8703.24.31	Brand new	60%	20%
8703.24.39	Used/Recondition	80%	20%
8703.24.50	Sports and racing cars		
8703.24.51	Brand new	110%	40%
8703.24.59	Used/Recondition	120%	40%
8703.24.60	Security Van		
8703.24.61	Brand new	15%	15%
8703.24.69	Used/Recondition	20%	20%
8703.31.00	Of a cylinder capacity exceeding 1,500cc		
8703.31.10	Brand new	60%	20%
8703.31.19	Used/Recondition	80%	20%
8703.32.00	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc		
8703.32.10	Brand new	60%	20%
8703.32.19	Used/Recondition	80%	20%
8703.33.10	Of a cylinder capacity exceeding 2,500cc but not exceeding 2,700cc		

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TARIFF ITEM.	DESCRIPTION.	DUTY RATES UP TO 1ST JANUARY 2020.	DUTY RATES FROM 1ST JANUARY 2020.
8703.33.11	Brand new	60%	20%
8703.33.19	Used/Recondition	80%	20%
8703.33.90	Of a cylinder capacity exceeding 2,700cc		
8703.33.91	Brand new	110%	40%
8703.33.99	Used/Recondition	120%	40%
8703.90.30	Three wheeled light weight vehicles		
8703.90.31	Brand new	60%	20%
8703.90.39	Used/Recondition	80%	20%
8703.90.50	Sports and racing cars		
8703.90.51	Brand new	110%	40%
8703.90.59	Used/Recondition	120%	40%
8703.90.60	Security Van		
8703.90.61	Brand new	15%	15%
8703.90.69	Used/Recondition	20%	20%
8704.10.00	Dumpers designed for off-highway use		
8704.10.10	Brand new	15%	15%
8704.10.19	Used/Recondition	20%	20%
8704.21.10	Utility trucks (double cab vehicles with a separate open back), G.V.W. not exceeding 3.5 tonnes		
8704.21.11	Brand new	40%	20%
8704.21.19	Used/Recondition	60%	20%
8704.21.90	G.V.W. not exceeding 5 tonnes (other than sub heading 8704.21.10)		
8704.21.91	Brand new	15%	15%
8704.21.99	Used/Recondition	20%	20%
8704.22.00	G.V.W. exceeding 5 tonnes but not exceeding 20 tonnes		
8704.22.10	Brand new	15%	15%
8704.22.19	Used/Recondition	20%	20%

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TARIFF ITEM.	DESCRIPTION.	DUTY RATES UP TO 1ST JANUARY 2020.	DUTY RATES FROM 1ST JANUARY 2020.
8704.23.10	Delivery trucks and vans of all kinds		
8704.23.11	Brand new	15%	15%
8704.23.19	Used/Recondition	20%	20%
8704.23.20	Refrigerated or insulated lorries		
8704.23.21	Brand new	15%	15%
8704.23.29	Used/Recondition	20%	20%
8704.23.30	Refuse collectors		
8704.23.31	Brand new	15%	15%
8704.23.39	Used/Recondition	20%	20%
8704.23.90	G.V.W. exceeding 20 tonnes		
8704.23.91	Brand new	15%	15%
8704.23.99	Used/Recondition	20%	20%
8704.31.10	Utility trucks(double cab vehicles with a separate open back), G.V.W. not exceeding 3.5 tonnes		
8704.31.11	Brand new	40%	20%
8704.31.19	Used/Recondition	60%	20%
8704.31.90	G.V.W. not exceeding 5 tonnes (other than subheading 8704.21.10)		
8704.31.91	Brand new	15%	15%
8704.31.99	Used/Recondition	20%	20%
8704.90.20	Refrigerated or insulated lorries		
8704.90.21	Brand new	15%	15%
8704.90.29	Used/Recondition	20%	20%
8704.90.30	Refuse collectors		
8704.90.31	Brand new	15%	15%
8704.90.39	Used/Recondition	20%	20%

Excise Tariff (2020 Budget)(Amendment)

I hereby certify that the above is a fair print of the ***Excise Tariff (2020 Budget)(Amendment) Act 2019***, which has been made by the National Parliament.


Acting Clerk of the National Parliament.
07 MAY 2020

I hereby certify that the ***Excise Tariff (2020 Budget)(Amendment) Act 2019***, was made by the National Parliament on 5 December 2019.


Speaker of the National Parliament.
07 MAY 2020