

No. 71 of 2022.

Excise Tariff (2023 Budget)(Amendment) Act 2022.

Certified on : 12. N 2023



No. 71 of 2022.

Excise Tariff (2023 Budget)(Amendment) Act 2022.

ARRANGEMENT OF SECTION.

Rates of excise tariff (Amendment of Schedule 1. - Duties of Excise).



No. 71 of 2022.

AN ACT

entitled

Excise Tariff (2023 Budget)(Amendment) Act 2022,

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

MADE by the National Parliament to come into operation on -

- (a) 1 January 2023 for Schedule 1(a); and
- (b) 1 December 2022 for Schedule 1(b).

RATES OF EXCISE TARIFF (AMENDMENT OF SCHEDULE 1. - DUTIES OF EXCISE).

Schedule 1 of the Principal Act is amended by -

- (a) repealing the tariff items, description of goods, the rates of excise duties, units and remarks shown in the schedule and replacing them with the tariff items, description of goods, rates of excise duties, units and remarks as shown below -

“

Tariff Item	Description of Goods	Duty Rate from 1 January 2023 to 30 June 2023	Duty Rate from 1 July 2023 and onwards	Unit	Remarks
2710.19.10	Diesel	Free	K0.23	Per Litre	The extension of the excise duty exemption for another six months starting 1 January 2023 is applicable to the public except the resource companies, international freight operators and power producer listed in Table 1. The companies listed in Table 1 that are exempted from excise duty under the existing agreements will continue to apply.
2710.12.10	Petrol	Free	K0.61	Per Litre	
2710.19.90	Zoom	Free	K0.02	Per Litre	

”; and

- (b) repealing excise tariff items, description of goods, rates of excise duties and the remarks shown in the schedule and replacing them with the excise tariff items, description of goods, the rates of excise duties and the remarks shown below -

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Tariff Item	Description of Goods	From 1 December 2022 to 31 May 2023	Duty Rate from 1 June 2023 and onwards	Remarks
2208.90.20	Mixed drinks of a strength more than 3% alcohol by volume, not for medicinal purposes.	K664.63 per lal	K681.24 per lal	The excise rate for alcohol products is adjusted at 6 monthly intervals at 2.5%, on 31 May and 30 November each year.
2208.90.30	Mixed drinks of a strength more than 3% and not more than 10% alcohol by volume, not for medicinal purposes.	K813.95 per lal	K834.30 per lal	A one-off increase of 493% is applied on Tariff Items 2208.90.20, and 2208.90.30 from 1 December 2022 to 31 May 2023 and 2.5% indexation rate is applied bi-annual thereon.

”; and

(c) inserting the following table immediately after Schedule 1:

“TABLE 1.

List of resource companies, international freight operators and power producer that are not eligible for the exemption relating to tariff items 2710.19.10, 2710.12.10 and 2710.19.90 from 1 January 2023 to 30 June 2023.

No.	Company	Type of Company
1	ExxonMobil PNG Limited	Mining Resource
2	Ramu Nico Management (MCC) Limited	Mining Resource
3	Solway Group Mining (PNG) Limited	Mining Resource
4	Newcrest Mining Limited	Mining Resource
5	Morobe Exploration Service Limited	Mining Resource
6	K92 Mining Limited	Mining Resource
7	Hidden Valley Services Limited	Mining Resource
8	Nautilus Minerals Niugini Limited	Mining Resource
9	Ok Tedi Mining Limited	Mining Resource
10	TiTeline (PNG) Limited	Mining Resource
11	Talisman Energy Niugini Limited	Mining Resource
12	Tolukuma Gold Mine Limited	Mining Resource
13	Total E and P PNG Limited	Mining Resource
14	Highlands Pacific Resources Limited	Mining Resource
15	Oil Search Limited	Mining Resource
16	Barrick (Niugini) Limited	Mining Resource
17	Wafi Golpu Services Limited	Mining Resource
18	Harmony Gold (PNG) Exploration Limited	Mining Resource
19	Simberi Gold Company Limited	Mining Resource
20	Woodlark Mining Limited	Mining Resource

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21	Niuminco Pty Limited	Mining Resource
22	Morobe Consolidated Goldfields Limited	Mining Resource
23	Marengo Mining PNG Limited	Mining Resource
24	Yandera Mining Company Limited	Mining Resource
25	Swire Shipping	International Freight Operators
26	PNG Shipping	International Freight Operators
27	Inchcape Shipping Services	International Freight Operators
28	Express Freight Management	International Freight Operators
29	ANL Agencies	International Freight Operators
30	Carpenters Shipping	International Freight Operators
31	Pacific Cargo Service	International Freight Operators
32	Blue Planet Logistics	International Freight Operators
33	Deugro (PNG) Limited	International Freight Operators
34	Golden Shipping	International Freight Operators
35	Best Diamond Shipping	International Freight Operators
36	Trade Watch PNG	International Freight Operators
37	Agility Logistics Limited	International Freight Operators
38	PNG Power Ltd	Power Producer

I hereby certify that the above is a fair print of the *Excise Tariff (2023 Budget)(Amendment) Act 2022*, which has been made by the National Parliament.



Acting Clerk of the National Parliament.

12 JAN 2023

I hereby certify that the *Excise Tariff (2023 Budget)(Amendment) Act 2022*, was made by the National Parliament on 2 December 2022.



Speaker of the National Parliament.

12 JAN 2023