

30/11/99

No. 3 of 1999.

Excise Tariff (Amendment) Act 1999.

Certified on : 01.09.99

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1999.

AN ACT

entitled

Excise Tariff (Amendment) Act 1999,

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

MADE by the National Parliament to be deemed to have come into operation on 10 August 1999.

AMENDMENT OF SCHEDULE 1.

Schedule 1 of the Principal Act is amended -

(a) by repealing the following:-

Tariff Item	Description of goods	Rate of excise duty
2710.13.00	Aviation gasoline	K0.02/lt
2710.14.00	Jet-A1	K0.02/lt
2710.15.00	Kerosene	Free
2710.16.00	Fuel Oils, heavy	K0.02/lt

and

(b) by adding the rates of duty shown in the rates of duty column below:-

Tariff Item	Description of goods	Rate of excise duty
2710.00.13	Aviation gasoline	K0.02/lt
2710.00.14	Jet - A1	K0.02/lt
2710.00.15	Kerosene	Free
2710.00.16	Fuel oils, heavy	K0.02/lt
8703.23	Of a cylinder capacity exceeding 1500 c.c. but not exceeding 3000 c.c.	
8703.23.10	Of a cylinder capacity exceeding 1500 c.c. but not exceeding 2700 c.c.	60%
8703.23.90	Other (of a cylinder capacity exceeding 2700 c.c. but not exceeding 3000 c.c.)	110%
8703.24.10	Of a cylinder capacity exceeding 3000 c.c.	110%
8703.33	Of a cylinder capacity exceeding 2500 c.c.	
8703.33.10	Of a cylinder capacity exceeding 2500 c.c. but not exceeding 2700 c.c.	60%
8703.33.90	Other (of a cylinder capacity exceeding 2700 c.c.)	110%

and

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(c) by repealing the rates of excise duty shown in the rates of duty column and replacing them with the rates of excise duty shown below:-

TARIFF ITEM	DESCRIPTION OF GOODS	NEW RATE OF EXCISE DUTY
2203.00.10	Beer (including mixture of beer per lt with other liquids) containing not more than 1.15% by volume of alcohol	100%
2203.00.20	Beer (including mixture of beer per lt with other liquids) containing more than 1.15% by volume of alcohol but not more than 4% by volume of alcohol	100%
2203.00.30	Beer (including mixture of beer per lt with other liquids) containing more than 4% by volume of alcohol	100%
22.04	Wine of fresh grapes including fortified wines; grape must	110%
22.05	Vermouth and other wine of fresh grapes flavoured with plant or aromatic substances	110%
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	38%
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol: Spirits, liqueurs and other spirituous beverages (except 2208.90.10; concentrates and alcoholic preparations used for the manufacture of alcoholic beverages)	150%
2208.90.20	Mixed drinks containing any alcohol not for medicinal purposes	110%
24.02	Cigarettes of tobacco, whether or not containing tobacco substitutes in any proportion	160%
2403.10.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	26%
2403.10.30	Chewing tobacco	73%
2403.10.40	Snuff	73%
2403.10.50	Twist or trade tobacco	26%
2403.91.00	"Homogenised" or "reconstituted" tobacco	73%
2710.11.00	Gasoline	K0.61/lt
8703.24.50	Double cab vehicles, with a separate open back, G.W.V. not exceeding 3.5 tonnes	40%
8703.90.40	Double cab vehicles, with a separate open back, G.W.V. not exceeding 3.5 tonnes	40%

Excise Tariff (Amendment)

I hereby certify that the above is a fair print of the *Excise Tariff (Amendment) Act 1999* which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the *Excise Tariff (Amendment) Act 1999* was made by the National Parliament on 11 August 1999.

Speaker of the National Parliament.