

Chapter 107.
Excise Tariff Act 1956.

Certified on: / /20 .

INDEPENDENT STATE OF PAPUA NEW GUINEA.



Chapter 107.

Excise Tariff Act 1956.

ARRANGEMENT OF SECTIONS.

1. Interpretation.
 - “alcohol”
 - “beer”
 - “lal”
 - “volume of alcohol”
2. Duties of excise.
3. Power to exempt from duty or reduce duty.
4. Adjustments to duty.
5. Quota restriction, calculation of duty before a change in the rate of duty.

SCHEDULE 1 – Duties on excise.

INDEPENDENT STATE OF PAPUA NEW GUINEA.



AN ACT

entitled

Excise Tariff Act 1956,

Being an Act relating to duties of excise, to be incorporated and read as one with the *Excise Act 1956*, the *Excise (Beer) Act 1952* and the *Distillation Act 1955*.

1. **INTERPRETATION.**

¹In this Act—

“**alcohol**” means ethyl alcohol;

“**beer**” means a fermented liquor brewed from a mash of malted or other grains or extracts from malted or other grains with or without sugars or glucose, hops or other vegetable bitters;

²“**lal**” means litre of contained alcohol and is calculated by multiplying the volume of alcoholic beverage with the percentage of alcohol contained therein;

³“**volume of alcohol**” means the volume of alcohol contained in alcoholic beverages, that would be that volume of alcohol if measured at a temperature of 20o celsius, and in a calculation made by reference to the specific gravity of alcohol, the specific gravity of alcohol in relation to water, at a temperature of 20o celsius and in vacuum is 0.79067.

¹ Section 1 amended by No. 34 of 1980, s1; Section 1 amended by No. 22 of 1982, s1; Section 1 amended by No. 45 of 1983, s1; Section 1 (definition of “subject to half yearly variation on consumer price index”) repealed by No 44 of 2000; Section 1 (definition of “subject to price adjustment”) repealed by No 44 of 2000.

² Section 1 (definition of “lal”) inserted by No 44 of 2000.

³ Section 1 (definition of “volume of alcohol”) added by No 44 of 2000.

2. DUTIES OF EXCISE.

⁴The duties of excise specified in Schedule 1 are imposed according to that Schedule and shall be charged, collected and paid to the State on all goods dutiable under Schedule 1 and manufactured in the country or imported into the country.

3. POWER TO EXEMPT FROM DUTY OR REDUCE DUTY.

(1) Notwithstanding this Act, the Head of State, acting on advice, may, by notice in the National Gazette—

- (a) exempt from duty goods otherwise liable to duty under this Act; or
- (b) substitute a reduced rate of duty in respect of any goods subject to duty under this Act for that specified in Schedule 1 in respect of the goods.

(2) An exemption from duty or a reduced rate of duty under Subsection (1)—

- (a) may relate to—
 - (i) any class of goods; or
 - (ii) any goods or class of goods manufactured for a purpose specified in the notice; and
- (b) may be subject to such conditions as the Head of State, acting on advice, thinks proper; and
- (c) shall continue in force for such period (if any) as is specified in the notice or until the revocation of the notice by a subsequent notice.

4. ADJUSTMENTS TO DUTY.

⁵Subject to Section 5, where Schedule 1 shows different rates of duty applicable at different periods of time, the rate of duty chargeable is the rate of duty applicable at the date the relevant goods are cleared for home consumption.

5. QUOTA RESTRICTION, CALCULATION OF DUTY BEFORE A CHANGE IN THE RATE OF DUTY.

⁶Where there is a change in the rate of duty and excisable goods are cleared for home consumption during the 30 days prior to that date, the rate of duty chargeable in respect of such goods during that period is as follows:—

- (a) for an amount of goods not exceeding the average monthly amount of goods cleared by the specific manufacturer or importer during the six month period commencing on a date seven months before the date of the change in duty, the rate of duty applicable at the date the relevant goods are cleared for home consumption; and

⁴ Section 2 repealed and replaced by *Excise Tariff (Budget Provisions 1996) Act 1995* (No. 44 of 1995), s1.

⁵ Section 4 added by No. 45 of 1983, s2; repealed and replaced by No 44 of 2000.

⁶ Section 5 added by No 44 of 2000.

- (b) for goods in excess of the amount calculated in accordance with Paragraph (a), the rate of duty which is applicable after the change in rate has taken effect or will take effect.

SCHEDULE 1 – DUTIES ON EXCISE.

[NOTE: THE UPDATED SCHEDULES TO THIS ACT WERE NOT AVAILABLE AT TIME OF GOING TO PRESS.]

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
0101.11.00	Pure-bred horses, mares and colts for racing	30%
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Free
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Free
22.03	Beer made from malt, except beer concentrates	Note
22.03.00.10	Beer (including mixture of beer per lt with other liquids) containing not more than 1.15% by volume of alcohol	100%
22.03.00.20	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%
22.03.00.30	Beer (including mixture of beer per lt with other liquids) containing more than 4% by volume of alcohol	100%
22.03.00.40	Beer concentrates	Free
22.04.00.50	Mixed drinks, containing beer	55%
22.04	Wine of fresh grapes including fortified wines; grape must	110%

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
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%
22.07	Undenatured ethyl alcohol of an alcohol strength by volume of 80% or higher, ethyl alcohol and other spirits, denatured	Free
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 [of a kind] used for the manufacture of alcoholic beverages)	Note
2208.90.10	Concentrates and alcoholic preparations of a kind used for the manufacture of beverages	40%
2208.90.20	Mixed drinks containing any alcohol not for medicinal purposes	110%
2401.10.00	Tobacco, not stemmed/stripped	Free
2401.20.00	Tobacco, partly or wholly stemmed or stripped	Free
2401.30.00	Tobacco refuse	Free
24.02	Cigarettes of tobacco, whether or not containing tobacco substitutes in any proportion	160%
24.03	Other manufactured tobacco, except for use in the production of cigarettes	55%

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
2403.10.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	26%
2403.10.20	Manufactured tobacco, for use in the production of cigarettes	Free
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%
2710.00.13	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
2710.11.00	Gasoline	K0.61/lt
2710.12.00	Diesel	K0.06/lt
2710.19.00	Other petroleum oils	K0.07/lt
2710.31.00	Gas oils	K0.02/lt
2710.32.00	Other fuel oils	K0.02/lt
2710.39.00	Other heavy oils	K0.07/lt
33.03	Perfumes	30%
37.02	Photographic films in rolls (except for X-ray)	30%
3702.10.10	X-ray	Free
71.01	Natural or cultured pearls	40%
7102.1	Diamonds, unsorted	40%
7102.2	Diamonds, industrial	Free
7102.3	Diamonds, non-industrial	40%

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
71.03	Precious and semi-precious stones	40%
71.04	Synthetic or reconstructed precious or semi-precious stones	40%
71.05	Dust and powder of natural or synthetic precious or semi-precious stones	40%
7106.10.00	Silver, powder	Free
7106.91.00	Silver, unwrought	Free
7106.92.00	Silver, semi-manufactured	40%
71.07	Base metals clad with silver	40%
7108.11.00	Gold, powder	Free
7108.12.00	Gold, unwrought	Free
7108.13.00	Gold, semi-manufactured	40%
7108.20.00	Gold, monetary	Free
71.09	Base metals or silver clad with gold	40%
7110.11.00	Platinum unwrought or in powder form	Free
7110.19.00	Other platinum	40%
7110.2-4	Palladium, rhodium or iridium unwrought or in powder form	40%
71.11	Base metals, silver or gold clad with platinum	40%
71.12	Waste and scrap of precious metal or of metal clad with precious metal	40%
8451.21.00	Drying machines of a capacity not exceeding 10kg	30%
8516.3	Electric-thermic hair-dressing and hand-drying apparatus	30%
8516.5	Microwave ovens	30%

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
85.19	Turntables, cassette-players and other sound reproducing apparatus not incorporating a sound recording device	30%
8520.10.00	Dictating machines	30%
8520.20.00	Telephone answering machines	30%
85.21	Video recording or reproducing apparatus	30%
8525.40.00	Still image video cameras	30%
85.28	Television receivers, reception apparatus and television sets	30%
87.01	Tractors	10%
87.02	Public-transport type passenger motor vehicle	10%
87.03	Motor cars for the transport of persons, except ambulances, prison vans, hearses and security vans:	
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%
8703.24.20	Ambulances, prison vans and hearses	Free
8703.24.50	Double cab vehicles, with a separate open back, G.W.V. not exceeding 3.5 tonnes	40%
8703.24.60	Security vans	10%

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
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%
8703.90.10	Ambulances, prison vans and hearses	Free
8703.90.40	Double cab vehicles, with a separate open back, G.W.V. not exceeding 3.5 tonnes	40%
8703.90.60	Security vans	10%
87.04	Motor vehicles for the transport of goods	10%
87.05	Special purpose motor vehicles, except fire fighting vehicles	10%
8705.30.00	Fire fighting vehicles	Free
87.06	Chassis fitted with engines	10%
87.07	Motor vehicle bodies	60%
87.09	Works trucks	10%
87.11	Motorcycles	10%
9002.11.00	Objective lenses for cameras, projectors or photographic enlargers	30%
9005.10.00	Binoculars	30%
Chapter 93	Arms and ammunitions, except for defence force use	60%
Chapter 93	Arms and ammunition, for defence force, police and correctional institutional service use	Free
95.04	Articles for funfair, table or parlour games, except for gambling or coin or disc operated	30%

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
9504.30.10	Poker machines	150%
9504.30.90	Other games, coin- or disc-operated	150%
9504.90.30	Casino or parlour games tables	150%
9508	Roundabout, swings, shooting galleries	30%
Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
0101.11.00	Pure-bred horses, mares and colts for racing	30%
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Free
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Free
22.03	Beer made from malt, except beer concentrates	Note
22.03.00.10	Beer (including mixture of beer per lt with other liquids) containing not more than 1.15% by volume of alcohol	100%
22.03.00.20	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%

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
22.03.00.30	Beer (including mixture of beer per lt with other liquids) containing more than 4% by volume of alcohol	100%
22.03.00.40	Beer concentrates	Free
22.04.00.50	Mixed drinks, containing beer	55%
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%
22.07	Undenatured ethyl alcohol of an alcohol strength by volume of 80% or higher, ethyl alcohol and other spirits, denatured	Free
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 [of a kind] used for the manufacture of alcoholic beverages)	Note
2208.90.10	Concentrates and alcoholic preparations of a kind used for the manufacture of beverages	40%
2208.90.20	Mixed drinks containing any alcohol not for medicinal purposes	110%
2401.10.00	Tobacco, not stemmed/stripped	Free

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
2401.20.00	Tobacco, partly or wholly stemmed or stripped	Free
2401.30.00	Tobacco refuse	Free
24.02	Cigarettes of tobacco, whether or not containing tobacco substitutes in any proportion	160%
24.03	Other manufactured tobacco, except for use in the production of cigarettes	55%
2403.10.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	26%
2403.10.20	Manufactured tobacco, for use in the production of cigarettes	Free
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%
2710.00.13	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
2710.11.00	Gasoline	K0.61/lt
2710.12.00	Diesel	K0.06/lt
2710.19.00	Other petroleum oils	K0.07/lt
2710.31.00	Gas oils	K0.02/lt
2710.32.00	Other fuel oils	K0.02/lt
2710.39.00	Other heavy oils	K0.07/lt
33.03	Perfumes	30%

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
37.02	Photographic films in rolls (except for X-ray)	30%
3702.10.10	X-ray	Free
71.01	Natural or cultured pearls	40%
7102.1	Diamonds, unsorted	40%
7102.2	Diamonds, industrial	Free
7102.3	Diamonds, non-industrial	40%
71.03	Precious and semi-precious stones	40%
71.04	Synthetic or reconstructed precious or semi-precious stones	40%
71.05	Dust and powder of natural or synthetic precious or semi-precious stones	40%
7106.10.00	Silver, powder	Free
7106.91.00	Silver, unwrought	Free
7106.92.00	Silver, semi-manufactured	40%
71.07	Base metals clad with silver	40%
7108.11.00	Gold, powder	Free
7108.12.00	Gold, unwrought	Free
7108.13.00	Gold, semi-manufactured	40%
7108.20.00	Gold, monetary	Free
71.09	Base metals or silver clad with gold	40%
7110.11.00	Platinum unwrought or in powder form	Free
7110.19.00	Other platinum	40%
7110.2-4	Palladium, rhodium or iridium unwrought or in powder form	40%
71.11	Base metals, silver or gold clad with platinum	40%

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
71.12	Waste and scrap of precious metal or of metal clad with precious metal	40%
8451.21.00	Drying machines of a capacity not exceeding 10kg	30%
8516.3	Electric-themic hair-dressing and hand-drying apparatus	30%
8516.5	Microwave ovens	30%
85.19	Turntables, cassette-players and other sound reproducing apparatus not incorporating a sound recording device	30%
8520.10.00	Dictating machines	30%
8520.20.00	Telephone answering machines	30%
85.21	Video recording or reproducing apparatus	30%
8525.40.00	Still image video cameras	30%
85.28	Television receivers, reception apparatus and television sets	30%
87.01	Tractors	10%
87.02	Public-transport type passenger motor vehicle	10%
87.03	Motor cars for the transport of persons, except ambulances, prison vans, hearses and security vans:	
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%

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
8703.24.10	Of a cylinder capacity exceeding 3000 c.c.	110%
8703.24.20	Ambulances, prison vans and hearses	Free
8703.24.50	Double cab vehicles, with a separate open back, G.W.V. not exceeding 3.5 tonnes	40%
8703.24.60	Security vans	10%
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%
8703.90.10	Ambulances, prison vans and hearses	Free
8703.90.40	Double cab vehicles, with a separate open back, G.W.V. not exceeding 3.5 tonnes	40%
8703.90.60	Security vans	10%
87.04	Motor vehicles for the transport of goods	10%
87.05	Special purpose motor vehicles, except fire fighting vehicles	10%
8705.30.00	Fire fighting vehicles	Free
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87.07	Motor vehicle bodies	60%
87.09	Works trucks	10%
87.11	Motorcycles	10%
9002.11.00	Objective lenses for cameras, projectors or photographic enlargers	30%
9005.10.00	Binoculars	30%

Tariff Item	Description of Goods	Excise Tariff Rate Effective on and from 1 July 1999
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Chapter 93	Arms and ammunition, for defence force, police and correctional institutional service use	Free
95.04	Articles for funfair, table or parlour games, except for gambling or coin or disc operated	30%
9504.30.10	Poker machines	150%
9504.30.90	Other games, coin- or disc-operated	150%
9504.90.30	Casino or parlour games tables	150%
9508	Roundabout, swings, shooting galleries	30%