

No. 40 of 2000.

Customs Tariff (Budget Provisions 2001) Act 2000.

Certified on: 02 FEB 2001

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 2000.

Customs Tariff (Budget Provisions 2001) Act 2000.

ARRANGEMENT OF SECTIONS.

1. Interpretation (Amendment of Section 1).
2. Exemption from and Reduction of Import Duty (Amendment of Section 9).
3. Transitional Provisions.
4. Repeal of Section 10.
5. Amendment of Schedule 1.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. 41 of 2000.

AN ACT

entitled

Customs Tariff (Budget Provisions 2001) Act 2000,

Being an Act to amend the *Customs Tariff Act 1990,*

MADE by the National Parliament to be deemed to have come into operation on 28 November 2000.

1. **INTERPRETATION (AMENDMENT OF SECTION 1).**

Section 1 of the Principal Act is amended-

(a) by inserting a new definition of "lal" as follows:-

"'lal' means litre of contained alcohol and is calculated by multiplying the volume of alcoholic beverage with the percentage of alcohol contained therein;" ;
and

(b) by inserting a new definition of "volume of alcohol" as follows:-

"'volume of alcohol' means-

(a) the volume of alcohol contained in alcoholic beverages, that would be that volume of alcohol if measured at a temperature of 20 degrees Celsius; and

(b) 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 twenty degrees Celsius and in vacuum, is 0.79067."

2. **EXEMPTION FROM AND REDUCTION OF IMPORT DUTY (AMENDMENT OF SECTION 9).**

Section 9 of the Principal Act is amended -

Customs Tariff (Budget Provisions 2001)

- (a) in Subsection (1)(a), by inserting after the words “any goods” the following:-
 “(other than goods imported in relation to a commercial project)”; and
- (b) by adding the following new Subsection:-
- “(3) For the purposes of Subsection (1)(a), “commercial project” means a project intended to be operated so as to make a profit.”.

3. TRANSITIONAL PROVISIONS.

The limitation imposed by Section 2 of this Act (*Customs Tariff (Budget Provisions 2001) Act 2000*) on exemptions from import duty granted under Section 9(1)(a) of the Principal Act does not apply to-

- (a) exemptions granted prior to the coming into operation of this Act in implement of a contractual, international or treaty obligation of the State; or
- (b) exemptions to be granted in implement of a contractual, international or treaty obligation of the State entered into prior to the coming into operation of this Act.

4. REPEAL OF SECTION 10.

Section 10 of the Principal Act is repealed.

5. AMENDMENT OF SCHEDULE 1.

Schedule 1 of the Principal Act is amended as follows:-

- (a) by repealing the tariff rates of import duty shown in the following rates of duty column and replacing them with the tariff rates of import duty shown below:-

Tariff Classification	Description	Tariff Rate			
		From 1 Jul 1999 Until 31 Dec. 2000	From 1 Jan 2001 Until 31 Dec. 2002	From 1 Jan 2003 Until 31 Dec. 2005	On and From 1 Jan. 2006
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; toea per litre	0.50t/lit	0.45t/lit	0.45t/lit	0.40t/lit
2202.10.00 (replaces 2202.90.90)	Waters, including natural or artificial mineral waters and aerated waters, containing added sugar or other sweetening matter, or flavoured; toea per litre	0.50t/lit	0.45t/lit	0.45t/lit	0.40t/lit

Customs Tariff (Budget Provisions 2001)

- (b). by repealing the tariff rates of import duty shown in the following rates of duty column (old item) and the dates of application for those duties and replacing them with the tariff rates and dates shown below:-

Tariff Classification		Description	New Tariff Rate				
Old Item	New Item		To 31/5/01	1/6/01 to 30/11/01	1/12/01 to 31/5/02	1/6/02 to 30/11/02	From 1/12/02
22.03	22.03 except 2203.00.40 2203.00.90	Beer made from malt, including mixed drinks containing beer, except beer concentrates, per litre of contained volume of alcohol	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal
	2203.00.40	Beer Concentrates per KG	K6.25 Per Kg	K6.25 Per Kg	K6.25 Per Kg	K6.25 Per Kg	K6.25 Per Kg
	2203.00.90	Other	K6.25 Per Kg	K6.25 Per Kg	K6.25 Per Kg	K6.25 Per Kg	K6.25 Per Kg
22.06	22.06 except 2206.10.00	Other fermented beverages (for example cider, perry, mead), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages (except such beverages made from fruit grown in Papua New Guinea) per litre of contained volume of alcohol	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal
	2206.10.00	Other fermented beverages, mixtures of fermented beverages and non-alcoholic beverages, made from fruit grown in Papua New Guinea	Free	Free	Free	Free	Free
22.08	22.08 except 2208.90.10	Undenatured ethyl alcohol, spirits, liqueurs, per litre of contained volume of alcohol, (except concentrates used for manufacture)	K70 Per lal	K70 Per lal	K60 Per lal	K60 Per lal	K55 Per lal
24.02	24.02 except 2402.10.00	Cigarettes of tobacco or tobacco substitutes, per thousand cigarettes	K90 Per 1000	K90 Per 1000	K80 Per 1000	K80 Per 1000	K65 Per 1000
	2402.10.00	Cigars, cheroots and cigarillos containing tobacco, per kilogram	K60 Per Kg	K60 Per Kg	K50 Per Kg	K50 Per Kg	K45 Per Kg
24.03	24.03 except 2403.10.20	Other manufactured tobacco, (except used for the production of cigarettes) per kilogram	K60 Per Kg	K60 Per Kg	K50 Per Kg	K50 Per Kg	K45 Per Kg

Customs Tariff (Budget Provisions 2001)

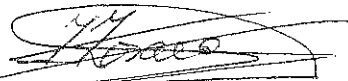
I hereby certify that the above is a fair print of the *Customs Tariff (Budget Provisions 2001) Act 2000* which has been made by the National Parliament.



Acting Clerk of the National Parliament.

0 2 FEB 2001

I hereby certify that the *Customs Tariff (Budget Provisions 2001) Act 2000* was made by the National Parliament on 7 December 2000.



Acting Speaker of the National Parliament.

0 2 FEB 2001