



No. 21 of 1997.

Excise Tariff (Amendment) Act 1997.

Certified on: 30.12.97

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1997.

Excise Tariff (Amendment) Act 1997.

ARRANGEMENT OF SECTION.

Amendment of Schedule 1.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1997.

AN ACT

entitled

Excise Tariff (Amendment) Act 1997,

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 19 November 1997.

AMENDMENT OF SCHEDULE 1.

The following items of Schedule 1 of the Principle Act are repealed and replaced with the following:-

SCHEDULE.

DUTIES OF EXCISE.

TARIFF ITEM	DESCRIPTION OF GOODS	RATE OF EXCISE DUTY	REMARKS
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% 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	100%	
22.05	Vermouth and other wine of fresh grapes flavoured with plant or aromatic substances	100%	
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)	100%	
24.02	Cigarettes of tobacco, whether or not containing tobacco substitutes in any proportion	150%	

Excise Tariff (Amendment)

TARIFF ITEM	DESCRIPTION OF GOODS	RATE OF EXCISE DUTY	REMARKS
2403.10.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	85%	
2403.10.30	Chewing tobacco	85%	
2403.10.40	Snuff	85%	
2403.10.50	Twist or trade tobacco	35%	
2403.91.00	Other "homogenised" or "reconstituted" tobacco	85%	

I hereby certify that the above is a fair print of the *Excise Tariff (Amendment) Act 1997* which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the *Excise Tariff (Amendment) Act 1997* was made by the National Parliament on 26 November 1997.

Speaker of the National Parliament.