



No. 44 of 1995.

*Excise Tariff (Budget Provisions 1996) Act 1995.*

Certified on : 22/01/96

**INDEPENDENT STATE OF PAPUA NEW GUINEA.**

No.            of    1995.

*Excise Tariff (Budget Provisions 1996) Act 1995.*

**ARRANGEMENT OF SECTIONS.**

1. Repeal and replacement of Section 2 -  
    '**2. DUTIES OF EXCISE**'.
2. Repeal and replacement of Schedule 1.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1995.

AN ACT

entitled

*Excise Tariff (Budget Provisions 1996) Act 1995,*

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 22 November 1995.

1. REPEAL AND REPLACEMENT OF SECTION 2.

Section 2 of the Principal Act is repealed and is replaced with the following:-

"2. DUTIES OF EXCISE.

The 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 the Schedule and manufactured in the country or imported into the country."

2. REPEAL AND REPLACEMENT OF SCHEDULE 1.

Schedule 1 of the Principal Act is repealed and is replaced with the following:-

" S C H E D U L E 1

<u>Excise Item</u>	<u>Description</u>	<u>Excise Rate</u> (on CIF plus customs duty in the case of imports and on ex factory door price in the case of locally produced goods)
2201.10.00	Mineral waters and aerated waters not sweetened or flavoured	10%
2202.10.00	Waters, including mineral waters and aerated, sweetened or flavoured	10%

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2203.00.10	Beer (including mixture of beer with other liquids) containing not more than 1.15% by volume of alcohol	65%
2203.00.20	Beer (including mixture of beer and other liquids) containing more than 1.15% by volume of alcohol but not more than 4% by volume of alcohol	65%
2203.00.30	Beer (including mixture of beer and other liquids) containing more than 4% by volume of alcohol	65%
22.04	Wine of fresh grape	65%
22.05	Vermouth and other wine	65%
2208.20.00	Spirits obtained by distilling grape wine or grape marc	65%
2208.30.00	Whiskies	65%
2208.40.00	Rum and tafia	65%
2208.50.00	Gin and Geneva	65%
2208.90.00	Others (including mixture thereof with other liquids; excluding concentrates of spirits etc):	65%
2402.10.00	Cigars and similar	120%
2402.20.00	Cigarettes containing tobacco	120%
2402.90.00	Cigarettes (tobacco substitutes)	120%
2403.10.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	65%
2403.10.30	Chewing tobacco	65%

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2403.10.50	Twist or trade tobacco	15%
2403.91.00	Other manufactured "homogenised" or "reconstituted" tobacco	65%
2403.99.00	Other manufactured tobacco	65%
2710.00.11	Motor spirit (gasoline)	K0.20 per litre
27.10.00.12	Gas oils (Distillate/Dieseline/Diesel)	K0.01 per litre
2710.00.13	Aviation Gasoline (Av-gas)	K0.02 per litre
2710.00.14	Jet-A1 (Avtur)	K0.01 per litre
2710.00.15	Kerosene, household	Free
2710.00.16	Fuel oils (heavy)	K0.02 per litre

I hereby certify that the above is a fair print of the *Excise Tariff (Budget Provisions 1996) Act 1995* which has been made by the National Parliament.

Acting Clerk of the National Parliament.

I hereby certify that the *Excise Tariff (Budget Provisions 1996) Act 1995* was made by the National Parliament on 6 December 1995.

Acting Speaker of the National Parliament.

