



No. 44 of 2000.

Excise Tariff (Budget Provisions 2001) Act 2000.

Certified on: 02/02/2001

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 2000

Excise Tariff (Budget Provisions 2001) Act 2000

ARRANGEMENT OF SECTIONS.

1. Interpretation (Amendment of Section 1).
2. Repeal and Replacement of Section 4.
3. New Section 5.
4. Amendment of Schedule 1.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 2000.

AN ACT

entitled

Excise Tariff (Budget Provisions 2001) Act 2000,

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 28 November 2000.

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

Section 1 of the Principal Act is amended-

(a) by repealing the definitions of "subject to price adjustment" and "subject to half yearly variation on consumer price index"; and

(b) 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

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

"'volume of alcohol' means-

(d) 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

(e) 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 20 degrees Celsius and in vacuum, is 0.79067."

2. **REPEAL AND REPLACEMENT OF SECTION 4.**

The Principal Act is amended by repealing Section 4 and replacing it with the following:-

"4. ADJUSTMENTS TO DUTY.

Subject 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."

Excise Tariff (Budget Provisions 2001

3. NEW SECTION 5.

The Principal Act is amended by adding the following new section:-

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

Where 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
- (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.”.

4. AMENDMENT OF SCHEDULE 1.

Schedule 1 to the Principal Act is amended by repealing the rates of excise duty shown in the following rates of duty column (old item) and replacing them with the rates of excise duty shown below:-

TARIFF ITEM		DESCRIPTION OF GOODS	NEW RATE OF EXCISE DUTY				
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
Alcoholic products, Kina per litre of contained volume of alcohol							
22.03	2203.00.10	Beer or mixed drinks containing beer, not more than 3% alcohol by volume	K32.83 Per lal	K33.65 Per lal	K34.49 Per lal	K35.35 Per lal	K36.24 Per lal
	2203.00.20	Beer or mixed drinks containing beer, more than 3% and not more than 4.5% alcohol by volume	K40.21 Per lal	K41.22 Per lal	K42.25 Per lal	K43.30 Per lal	K44.38 Per lal
	2203.00.30	Beer or mixed drinks containing beer, more than 4.5% alcohol by volume	K46.70 Per lal	K47.87 Per lal	K49.06 Per lal	K50.29 Per lal	K51.55 Per lal
22.04	2204.10.10	Sparkling wine of fresh grapes; sold in containers holding less than 2 litres	K49.60 Per lal	K50.84 Per lal	K52.11 Per lal	K53.41 Per lal	K54.75 Per lal
	2204.10.20	Sparkling wine of fresh grapes; sold in containers holding 2 litres or more	K35.00 Per lal	K50.84 Per lal	K52.11 Per lal	K53.41 Per lal	K54.75 Per lal
22.04	2204.21	Wine of fresh grapes, including fortified wines, grape must; sold in containers holding less than 2 litres	K49.60 Per lal	K50.84 Per lal	K52.11 Per lal	K53.41 Per lal	K54.75 Per lal
	2204.29	Wine of fresh grapes, including fortified wines, grape must; sold in containers holding 2 litres or more	K35.00 Per lal	K50.84 Per lal	K52.11 Per lal	K53.41 Per lal	K54.75 Per lal

Excise Tariff (Budget Provisions 2001)

TARIFF ITEM		DESCRIPTION OF GOOD	NEW RATE OF EXCISE DUTY				
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
	2205.10.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding less than 2 litres	K49.60 Per lal	K50.84 Per lal	K52.11 Per lal	K53.41 Per lal	K54.75 Per lal
22.05	2205.90.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding 2 litres or more	K35.00 Per lal	K50.84 Per lal	K52.11 Per lal	K53.41 Per lal	K54.75 Per lal
	2206.00.00	Other fermented beverages (for example cider, perry, mead), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages,	K46.70 Per lal	K47.87 Per lal	K49.06 Per lal	K50.29 Per lal	K51.55 Per lal
22.06	2206.10.00	Other fermented beverages (for example cider, perry, mead), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, made from fruit grown in Papua New Guinea	K23.35 Per lal	K23.93 Per lal	K24.53 Per lal	K25.15 Per lal	K25.78 Per lal
22.08	2208.10.00	Udenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%	K49.60 Per lal	K50.84 Per lal	K52.11 Per lal	K53.41 Per lal	K54.75 Per lal
	2208.20.00						
	2208.30.10						
	2208.40.10						
	2208.50.10						
	2208.60.10						
	2208.70.10						
2208.90.92							
2208.90.10	2208.30.20	Udenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%.	K40.00 Per lal	K47.15 Per lal	K55.92 Per lal	K57.32 Per lal	K58.76 Per lal
	2208.40.20						
	2208.50.20						
	2208.60.20						
	2208.70.20						
	2208.90.92						
2208.90.10	2208.90.10	Concentrates and alcoholic preparations of a kind used for the manufacture of beverages	Free	Free	Free	Free	Free
2208.90.20	2208.90.21	Mixed drinks not more than 3% alcohol by volume, not for medicinal purposes	K32.83 Per lal	K33.65 Per lal	K34.49 Per lal	K35.35 Per lal	K36.24 Per lal
	2208.90.22	Mixed drinks more than 3% and not more than 4.5% alcohol by volume, not for medicinal purposes	K40.21 Per lal	K41.22 Per lal	K42.25 Per lal	K43.30 Per lal	K44.38 Per lal
	2208.90.23	Mixed drinks more than 4.5% alcohol by volume, not for medicinal purposes	K46.70 Per lal	K47.87 Per lal	K49.06 Per lal	K50.29 Per lal	K51.55 Per lal

Excise Tariff (Budget Provisions 2001)

TARIFF ITEM		DESCRIPTION OF GOODS	NEW RATE OF EXERCISE DUTY				
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
Cigarettes Containing tobacco, Kina per thousand cigarettes							
24.02.	24.02 except 2402.10.00	Cigarettes of tobacco or tobacco substitutes	K118.00 Per 1,000	K120.95 Per 1,000	K123.97 Per 1,000	K127.07 Per 1,000	K130.25 Per 1,000
Other tobacco products, Kina per kilogram of tobacco							
2402.10.00	2402.10.00	Cigars, cheroots and cigarillos containing tobacco	K118.00 Per Kg	K120.95 Per Kg	K123.97 Per Kg	K127.07 Per Kg	K130.25 Per Kg
2403.10.10	2403.10.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	K29.50 Per Kg	K30.99 Per Kg	K31.77 Per Kg	K32.56 Per Kg	K33.38 Per Kg
2403.10.30	2403.10.30	Chewing tobacco	K29.50 Per Kg	K30.99 Per Kg	K31.77 Per Kg	K32.56 Per Kg	K33.38 Per Kg
2403.91.00	2403.10.40	Snuff	K29.50 Per Kg	K30.99 Per Kg	K31.77 Per Kg	K32.56 Per Kg	K33.38 Per Kg
	2403.10.50	Twist or trade tobacco	K29.50 Per Kg	K30.99 Per Kg	K31.77 Per Kg	K32.56 Per Kg	K33.38 Per Kg
	2403.10.60	"Stick" tobacco	K29.50 Per Kg	K30.99 Per Kg	K31.77 Per Kg	K32.56 Per Kg	K33.38 Per Kg
2403.91.00	2403.91.00	"Homogenised" or "reconstituted" tobacco	K29.50 Per Kg	K30.99 Per Kg	K31.77 Per Kg	K32.56 Per Kg	K33.38 Per Kg
	2403.99.00	Other	K29.50 Per Kg	K30.99 Per Kg	K31.77 Per Kg	K32.56 Per Kg	K33.38 Per Kg

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

Acting Clerk of the National Parliament.

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

Acting Speaker of the National Parliament.