

**SUPPLEMENT** to the Solomon Islands GazetteMonday 1<sup>st</sup> October, 2018

S.I. No.57

[Legal Notice No. 70]

**CUSTOMS AND EXCISE ACT  
(CAP. 121)****CUSTOMS AND EXCISE (IMPORT DUTIES) (AMENDMENT)  
(NO.3) ORDER 2018**

I, Hon. **Manasseh Damukana Sogavare**, Minister for Finance and Treasury, under section 7 of the *Customs and Excise Act* (Cap. 121), make the following Order:

**Citation and Commencement**

1. This Order may be cited as the Customs and Excise (Import Duties) (Amendment) Order 2018 and commences on 1 October 2018.

**Amendment to the First Schedule**

2. The First Schedule to the *Customs and Excise Act* (Cap. 121), as replaced by Legal Notice No. 66 of 2018 is amended in tariff items 22.03 to 22.08 by deleting all items from 2203.0010 to 2208.9040 (inclusive) and substituting the following:

**“22.03 Beer made from malt.**

2203.0010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75 per lt
2203.0020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2203.0030	--- Alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$24.53 per lt
2203.0040	--- Alcohol of strength more than 14.0% vol	lt	\$150.28 per lt

**22.04 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**

- Sparkling wine:

2204.1010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75
2204.1020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2204.1030	--- Alcohol of strength more than 7.0% vol but no more than 14.0% vol.	lt	\$24.53 per lt
2204.1040	--- Alcohol of strength more than 14.0% vol		\$150.28 per lt

- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:

2204.2010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75 per lt
2204.2020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2204.2030	Alcohol of strength more than 7.0% vol but not more than 14.0% vol	lt	\$24.53 per lt
2204.2040	--- Alcohol of strength more than 14.0% vol	lt	\$150.28 per lt
2204.3000	- Other grape must:		
2204.3010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75 per lt
2204.3020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2204.3030	--- Alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$24.53 per lt
2204.3040	--- Alcohol of strength more than 14.0% vol	lt	\$150.28 per lt

<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>		
2205.1010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75 per lt
2205.1020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2205.1030	--- Alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$24.53 per lt
2205.1040	--- Alcohol of strength more than 14.0% vol	lt	\$150.28 per lt
<b>22.06</b>	<b>Other fermented beverages (for example, cider, perry, mead sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>		
2206.0010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75 per lt
2206.0020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2206.0030	--- Alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$24.53 per lt
2206.0040	--- Alcohol of strength more than 14.0% vol	lt	\$150.28 per lt
<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>		
2207.1010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75 per lt

2207.1020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2207.1030	--- Alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$24.53 per lt
2207.1040	--- Alcohol of strength more than 14.0% vol	lt	\$150.28 per lt
2207.2000	- Ethyl alcohol and other spirits, denatured, of any strength	lt	\$2.22 per lt

**22.08 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.**

2208.2010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75 per lt
2208.2020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2208.2030	--- Alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$24.53 per lt
2208.2040	--- Alcohol of strength more than 14.0%	lt	\$150.28 per lt
	- Whiskies:		
2208.3010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75 per lt
2208.3020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2208.3030	--- Alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$24.53 per lt

2208.3040	--- Alcohol of strength more than 14.0% vol	lt	\$150.28 per lt
	- Rum and tafia:		
2208.4010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75 per lt
2208.4020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2208.4030	--- Alcohol of strength more than 7.0% vol but no more than 14.0% vol.	lt	\$24.53 per lt
2208.4040	--- Alcohol of strength more than 14.0% vol	lt	\$150.28 per lt
	- Gin and Geneva:		
2208.5010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75 per lt
2208.5020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2208.5030	--- Alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$24.53 per lt
2208.5040	--- Alcohol of strength more than 14.0% vol	lt	\$150.28 per lt
	- Vodka:		
2208.6010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75 per lt
2208.6020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2208.6030	--- Alcohol of strength more than 7.0% vol but no more than 14.0% vol.	lt	\$24.53 per lt
2208.6040	--- Alcohol of strength more than 14.0% vol	lt	\$150.28 per lt
	- Liqueurs and cordials:		

## - Liqueurs and cordials:

2208.7010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75 per lt
2208.7020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2208.7030	--- Alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$24.53 per lt
2208.7040	--- Alcohol of strength more than 14.0% vol	lt	\$150.28 per lt

## - Other :

2208.9010	--- Alcohol of strength not more than 3.5% vol	lt	\$9.75 per lt
2208.9020	--- Alcohol of strength more than 3.5% vol but no more than 7.0% vol	lt	\$19.48 per lt
2208.9030	--- Alcohol of strength more than 7.0% vol but no more than 14.0% vol	lt	\$24.53 per lt
2208.9040	--- Alcohol of strength more than 14.0% vol	lt	\$150.28 per lt

DATED AT HONIARA this twentieth-eighth day of September, 2018.

HON. MANASSEH DAMUKANA SOGAVARE  
MINISTER FOR FINANCE AND TREASURY