

No. 13 of 2017.

Customs Tariff (2017 Supplementary Budget)(Amendment) Act 2017.

Certified on : **24 NOV 2017**



No. 13 of 2017.

Customs Tariff (2017 Supplementary Budget)(Amendment) Act 2017.

ARRANGEMENT OF SECTION.

Amendment to Schedule 1 - Rates of Import Duty.



No. of 2017.

AN ACT

entitled

Customs Tariff (2017 Supplementary Budget)(Amendment) Act 2017.

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

MADE by the National Parliament to come into operation on 1 January 2018.

AMENDMENT TO SCHEDULE 1 - RATES OF IMPORT DUTY.

Schedule 1 of the Principal Act is amended by repealing the tariff item, description of goods and the rates of excise duty and remarks shown and replacing them with the following:

Tariff Item.	Description of Goods.	Duty Rate from 1 st Jan. 2015 until 31 st Dec. 2017.	Duty Rate on and from 1 st Jan. 2018
22	BEVERAGES, SPIRITS AND VINEGAR.	-	-
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.	-	-
2201.10.00	Mineral waters and aerated waters.	12.5%	K3.00/L
2201.90.00	Other.	12.5%	K3.00/L
22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLES OR HEADING 20.09.	-	-
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.	10%	K3.00/L
2202.90	Other.	-	-
2202.90.10	Chocolate milk and yogurt drinks.	Free	Free
2202.90.20	Milk drinks, UHT processed in retail sale packages.	Free	Free
2202.90.90	Other.	10%	K3.00/L
2202.91.00	Non-alcoholic beer.	10%	10%

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Tariff Item.	Description of Goods.	Duty Rate from 1st Jan. 2015 until 31st Dec. 2017.	Duty Rate on and from 1st Jan. 2018
2202.99.00	Other.	10%	10%
22.03	Beer made from Malt:	-	-
2203.00.10	Beer or mixed drinks containing beer, not more than 2.5% alcohol by volume.	K55 per lal	K65 per lal
2203.00.20	Beer or mixed drinks containing beer, more than 2.5% and not more than 3.5% alcohol by volume.	K55 per lal	K85 per lal
2203.00.30	Beer or mixed drinks containing beer more than 3.5% and not more than 4.5% alcohol by volume.	K55 per lal	K85 per lal
2203.00.40	Beer or mixed drinks containing beer more than 4.5% alcohol by volume.	K55 per lal	K85 per lal
2203.00.50	Beer concentrates.	K55 per lal	K85 per lal
2203.00.90	Other.	K55 per lal	K85 per lal
22.04	WINE OF FRESH GRAPES, INCLUDING FORFEITED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 20.09.	-	-
2204.1	Sparkling wine:	-	-
2204.10.10	Sparkling wine of fresh grapes sold in containers holding not more than 2 litres.	Free	Free
2204.10.20	Sparkling wine of fresh grapes sold in containers holding more than 2 litres.	Free	Free
2204.10.90	Other.	Free	Free
2204.2	Other wines; grape must with fermentation prevented or arrested by the addition of alcohol:	-	-
2204.21.00	In containers holding 2 litres or less.	Free	Free
2204.22.00	In containers holding more than 2 litres but not more than 10 litres.	Free	Free
2204.29.00	Other.	Free	Free
2204.29.10	Wine of fresh grapes, including fortified wines, grapes must, sold in containers holding 2 litres or less.	Free	Free
2204.29.90	Wine of fresh grapes, including fortified wines and grape must, sold in containers holding 2 litres or more.	Free	Free
2204.30.00	Other grapes must.	Free	Free
22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.	-	-
2205.10.00	In containers holding 2 litres or less.	Free	Free
2205.90.00	Other.	Free	Free
22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD, SAKE); MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	-	-

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2206.00.10	Made from fruits grown in Papua New Guinea with the volume of alcohol content of up to 10%.	K55 per lal	K85 per lal
2206.00.90	Other.	K70 per lal	K85 per lal
22.07	UNDENATED ETHYL ALCOHOL OF AN ALCHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH.	-	-
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher.	Free	Free
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength.	Free	Free
22.08	UNDENATED ETHYL ALCOHOL OF AN ALCHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES.	-	-
2208.2	Spirits obtained by distilling grape wine or grape marc.	-	-
2208.20.10	Containing alcohol by volume not more than 50%.	K55 per lal	K55 per lal
2208.20.20	Containing alcohol by volume more than 50% not more than 80%.	K55 per lal	K55 per lal
2208.20.90	Other.	K55 per lal	K55 per lal
2208.3	Whiskies:	-	-
2208.30.10	Containing alcohol by volume not more than 50%.	K55 per lal	K55 per lal
2208.30.20	Containing alcohol by volume more than 50% not more than 80%.	K55 per lal	K55 per lal
2208.30.90	Other.	K55 per lal	K55 per lal
2208.4	Rum and other spirits obtained by distilling fermented sugarcane products:	-	-
2208.40.10	Containing alcohol by volume not more than 50%.	K55 per lal	K55 per lal
2208.40.20	Containing alcohol by volume more than 50% and less than 80%.	K55 per lal	K55 per lal
2208.40.90	Other.	K55 per lal	K55 per lal
2208.5	Gin and Geneva:	-	-
2208.50.10	Containing alcohol by volume not more than 50%.	K55 per lal	K55 per lal
2208.50.20	Containing alcohol by volume more than 50% and less than 80%.	K55 per lal	K55 per lal
2208.50.90	Other.	K55 per lal	K55 per lal
2208.6	Vodka:	-	-
2208.60.10	Containing alcohol by volume not more than 50%.	K55 per lal	K55 per lal
2208.60.20	Containing alcohol by volume more than 50% and less than 80%.	K55 per lal	K55 per lal
2208.60.90	Other.	K55 per lal	K55 per lal
2208.7	Liqueurs and Cordials:	-	-
2208.70.10	Containing alcohol by volumes not more than 50%.	K55 per lal	K55 per lal


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2208.70.20	Containing alcohol by volume more than 50% and less than 80%.	K55 per lal	K55 per lal
2208.70.30	Punches, brandys, infusions, concoctions and wines containing alcohol by volume not more than 80%.	K55 per lal	K55 per lal
2208.70.90	Other.	K55 per lal	K55 per lal
2208.9	Other:	-	-
2208.90.10	Concentrates and alcoholic preparations used for the manufacture of alcoholic beverages.	Free	Free
2208.90.20	Mixed drinks of a strength more than 3% alcohol by volume, not for medicinal purposes.	K55 per lal	K85 per lal
2208.90.30	Mixed drinks of a strength more than 3% alcohol by volume and not more than 4.5% alcohol by volume, not for medicinal purposes.	K55 per lal	K85 per lal
2208.90.40	Mixed drinks of a strength more than 4.5% alcohol by volume, not for medicinal purposes.	K55 per lal	K85 per lal
2208.90.50	Compound alcoholic preparations used for the manufacture of beverages.	K55 per lal	K55 per lal
2208.90.90	Other.	K55 per lal	K55 per lal
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid:	Free	Free
24.01	UNMANUFACTURED TOBACCO, TOBACCO REFUSE.	-	-
2401.10.00	Tobacco, not stemmed/stripped (tobacco leaf).	K0.45 per kg	K0.45 per kg
2401.20.00	Tobacco, partly or wholly stemmed/stripped.	K0.40 per kg	K0.40 per kg
2401.30.00	Tobacco refuse.	K3.65 per kg	K3.65 per kg
24.02	CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.	-	-
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco.	K45 per kg	K200 per 1000
2402.2	Cigarettes containing tobacco:	-	-
2402.20.10	Cigarettes of tobacco or tobacco substitutes with filter containing tobacco other than dark fired tobacco.	K75 per 1000	K200 per 1000
2402.20.20	Cigarettes of tobacco or tobacco substitutes without filter containing dark fired tobacco (spear or equivalent).	K75 per 1000	K200 per 1000
2402.20.90	Other.	K75 per 1000	K200 per 1000
2402.90.00	Other.	K75 per 1000	K200 per 1000
24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES.	-	-

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Tariff Item.	Description of Goods.	Duty Rate from 1 st Jan. 2015 until 31 st Dec. 2017.	Duty Rate on and from 1 st Jan. 2018
2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	-	-
2403.11.00	Water pipe tobacco specified in Subheading Note 1 to this Chapter.	K45 per kg	K45 per kg
2403.19	Other:	-	-
2403.19.10	Smoking tobacco.	K45 per kg	K100 per kg
2403.19.20	Manufactured tobacco, for the production of cigarettes.	Free	Free
2403.19.30	Chewing tobacco.	K45 per kg	K45 per kg
2403.19.40	Snuff.	K45 per kg	K45 per kg
2403.19.50	Twist or trade tobacco.	K45 per kg	K45 per kg
2403.19.60	Stick tobacco.	K45 per kg	K45 per kg
2403.19.70	Coarse shredded tobacco for roll your own cigarettes.	K45 per kg	K45 per kg
2403.19.90	Other.	K45 per kg	K200 per kg
2403.90	Other:	-	-
2403.91.00	"Homogenised" or "reconstituted" tobacco.	K45 per kg	K45 per kg
2403.99.00	Other.	K45 per kg	K45 Per kg

I hereby certify that the above is a fair print of the *Customs Tariff (2017 Supplementary Budget) (Amendment) Act 2017* which has been made by the National Parliament.


Acting Clerk of the National Parliament.

24 NOV 2017

I hereby certify that the *Customs Tariff (2017 Supplementary Budget) (Amendment) Act 2017* was made by the National Parliament on 27 September 2017.


Speaker of the National Parliament.

24 NOV 2017