

No. 24 of 2019.

***Excise Tariff (2020 Budget)(Amendment) Act 2019.***

**Certified on : 07 MAY 2020**



No. 24 of 2019.

*Excise Tariff (2020 Budget)(Amendment) Act 2019.*

**ARRANGEMENT OF SECTION.**

**Duties on excise (Amendment of Schedule 1).**



No. 24 of 2019.

AN ACT

entitled

*Excise Tariff (2020 Budget)(Amendment) Act 2019,*

Being an Act to amend the *Excise Tariff Act 1956* (Chapter 107),

MADE by the National Parliament and deemed to come into operation on 1 January 2020 -

- (a) for Paragraphs (a), (b) and (c), on 6 December 2019; and  
(b) for Paragraph (d), 1 January 2020.

**DUTIES ON EXCISE (AMENDMENT OF SCHEDULE 1).**

Schedule 1 of the Principal Act is amended by -

- (a) repealing the tariff item, description of goods and rates of excise duty and remarks relating to alcohol as shown in the Schedule and replacing the tariff item, description of goods and rates of excise duty and remarks relating to alcohol as shown below -

| TARIFF ITEM. | DESCRIPTION.  | FROM 1 <sup>ST</sup> DECEMBER 2018 TO 5 <sup>TH</sup> DECEMBER 2019. | FROM 6 <sup>TH</sup> DECEMBER 2019 UNTIL 31 <sup>ST</sup> MAY 2020. | FROM 1 <sup>ST</sup> JUNE 2020 AND ONWARDS. | REMARKS.  |
|--------------|---|--|---|---|---|
| 2203.00.10   | Beer or mixed drinks containing beer, not more than 2.5% alcohol by volume                    | K69.69 per lal   | K76.85 per lal  | K80.69 per lal                              | The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31 <sup>st</sup> of May and 31 <sup>st</sup> December each year.<br>(the rates will be fixed at 5% or it will be indexed at 5%) |
| 2203.00.20   | Beer or mixed drinks containing beer, more than 2.5% and not more than 3.5% alcohol by volume | K90.15 per lal   | K99.17 per lal  | K104.12 per lal                             |   |

**Excise Tariff (2020 Budget)(Amendment)**

| <b>TARIFF ITEM.</b> | <b>DESCRIPTION.</b>   | <b>FROM 1<sup>ST</sup> DECEMBER 2018 TO 5<sup>TH</sup> DECEMBER 2019.</b> | <b>FROM 6<sup>TH</sup> DECEMBER 2019 UNTIL 31<sup>ST</sup> MAY 2020.</b> | <b>FROM 1<sup>ST</sup> JUNE 2020 AND ONWARDS.</b> | <b>REMARKS.</b>  |  |
|---------------------|---|---|--|---|--|--|
| 2203.00.30          | Beer or mixed drinks containing beer, more than 3.5% and not more than 4.5% alcohol by volume                                       | K102.72 per lal   | K112.99 per lal  | K118.64 per lal                                   | <p>The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31<sup>st</sup> of May and 30<sup>th</sup> November each year.</p> <p>A one off increase of 20% is applied starting 1<sup>st</sup> December 2019 to 31<sup>st</sup> May 2020 and 5% is applied bi-annually thereon.</p> |  |
| 2203.00.40          | Beer or mixed drinks containing beer, more than 4.5% alcohol by volume  | K119.29 per lal   | K131.21 per lal  | K137.78 per lal                                   |  |  |
| 2204.10.10          | Sparkling wine of fresh grapes: sold in containers holding less than 2 litres   | K126.57 per lal   | K151.88 per lal  | K159.48 per lal                                   |  |  |
| 2204.10.20          | Sparkling wine of fresh grapes: sold in containers holding 2 litres or more   | K126.71 per lal   | K152.05 per lal  | K169.65 per lal                                   |  |  |
| 2204.29.10          | Wine of fresh grapes, including fortified wines, grape must; sold in containers holding less than 2 litres                          | K126.71 per lal   | K152.05 per lal  | K169.65 per lal                                   |  |  |
| 2204.29.90          | Wine of fresh grapes, including fortified wines, grape must; sold in containers holding 2 litres or more                            | K126.71 per lal   | K152.05 per lal  | K169.65 per lal                                   |  |  |
| 2205.10.00          | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding less than 2 litres | K126.71 per lal   | K152.05 per lal  | K169.65 per lal                                   |  |  |
| 2205.90.00          | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding 2 litres or more   | K126.71 per lal   | K152.05 per lal  | K169.65 per lal                                   |  |  |
| 2206.00.10          | Other - made substantially from edible products grown in Papua New Guinea with a volume of alcohol content of up to 10%             | K58.88 per lal  | K67.77 per lal   | K68.00 per lal                                    |  | <p>A one off increase of 10% is applied starting 6<sup>th</sup> December 2019 to 31<sup>st</sup> May 2020 and 5% is applied bi-annually thereon.</p> |

**Excise Tariff (2020 Budget)(Amendment)**

| <b>TARIFF ITEM.</b> | <b>DESCRIPTION.</b>   | <b>FROM 1<sup>ST</sup> DECEMBER 2018 TO 5<sup>TH</sup> DECEMBER 2019.</b> | <b>FROM 6<sup>TH</sup> DECEMBER 2019 UNTIL 31<sup>ST</sup> MAY 2020.</b> | <b>FROM 1<sup>ST</sup> JUNE 2020 AND ONWARDS.</b> | <b>REMARKS.</b>  |
|---------------------|---|---|--|---|--|
| 2206.00.90          | Other fermented beverages   | K119.14 per lal   | K131.05 per lal  | K137.61 per lal                                   | <p>The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31<sup>st</sup> of May and 30<sup>th</sup> November each year.</p> <p>A one off increase of 50% is applied starting 1<sup>st</sup> December 2019 to 31<sup>st</sup> May 2020 and 5% is applied bi-annually thereon.</p> |
| <b>2208.2</b>       | <b>Spirits obtained by distilling grape wine or grape marc:</b>   |   |  |   |  |
| 2208.20.10          | Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing by volume not more than 50%                       | K126.55 per lal   | K189.83 per lal  | K199.32 per lal                                   |  |
| 2208.20.20          | Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing by volume more than 50% and less than 80%         | K135.77 per lal   | K203.66 per lal  | K213.84 per lal                                   |  |
| 2208.20.90          | Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages  | K126.71 per lal   | K190.07 per lal  | K199.57 per lal                                   |  |
| <b>2208.3</b>       | <b>Whiskies:</b>  |   |  |   |  |
| 2208.30.10          | Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%               | K126.55 per lal   | K189.83 per lal  | K199.32 per lal                                   |  |
| 2208.30.20          | Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80% | K135.77 per lal   | K203.66 per lal  | K213.84 per lal                                   |  |
| 2208.30.90          | Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.   | K126.71 per lal   | K190.07 per lal  | K199.57 per lal                                   |  |
| <b>2208.4</b>       | <b>Rum and Tafia:</b>   |   |  |   |  |
| 2208.40.10          | Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%               | K126.55 per lal   | K189.83 per lal  | K199.32 per lal                                   |  |
| 2208.40.20          | Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80% | K135.77 per lal   | K203.66 per lal  | K213.84 per lal                                   |  |

**Excise Tariff (2020 Budget)(Amendment)**

| <b>TARIFF ITEM.</b> | <b>DESCRIPTION.</b>   | <b>FROM 1<sup>ST</sup> DECEMBER 2018 TO 5<sup>TH</sup> DECEMBER 2019.</b> | <b>FROM 6<sup>TH</sup> DECEMBER 2019 UNTIL 31<sup>ST</sup> MAY 2020.</b> | <b>FROM 1<sup>ST</sup> JUNE 2020 AND ONWARDS.</b> | <b>REMARKS.</b>  |
|---------------------|---|---|--|---|--|
| 2208.40.90          | Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages  | K126.71 per lal   | K190.07 per lal  | K199.57 per lal                                   | <p>The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31<sup>st</sup> of May and 30<sup>th</sup> November each year.</p> <p>A one off increase of 50% is applied starting 1<sup>st</sup> December 2019 to 31<sup>st</sup> May 2020 and 5% is applied bi-annually thereon.</p> |
| 2208.5              | <b>Gin and Geneva:</b>  |   |  |   |  |
| 2208.50.10          | Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%               | K126.55 per lal   | K189.83 per lal  | K199.32 per lal                                   |  |
| 2208.50.20          | Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80% | K135.77 per lal   | K203.66 per lal  | K213.84 per lal                                   |  |
| 2208.50.90          | Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages  | K126.71 per lal   | K190.07 per lal  | K199.57 per lal                                   |  |
| 2208.6              | <b>Vodka:</b>   |   |  |   |  |

**Excise Tariff (2020 Budget)(Amendment)**

| <b>TARIFF ITEM.</b> | <b>DESCRIPTION.</b>   | <b>FROM 1<sup>ST</sup> DECEMBER 2018 TO 5<sup>TH</sup> DECEMBER 2019.</b> | <b>FROM 6<sup>TH</sup> DECEMBER 2019 UNTIL 31<sup>ST</sup> MAY 2020.</b> | <b>FROM 1<sup>ST</sup> JUNE 2020 AND ONWARDS.</b> | <b>REMARKS.</b>  |
|---------------------|---|---|--|---|--|
| 2208.60.10          | Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%               | K126.55 per lal   | K189.83 per lal  | K199.32 per lal                                   | <p>The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31<sup>st</sup> of May and 30<sup>th</sup> November each year.</p> <p>A one off increase of 50% is applied starting 1<sup>st</sup> December 2019 to 31<sup>st</sup> May 2020 and 5% is applied bi-annually thereon.</p> |
| 2208.60.20          | Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80% | K135.77 per lal   | K203.66 per lal  | K213.84 per lal                                   |  |
| 2208.60.90          | Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages  | K126.71 per lal   | K190.07 per lal  | K199.57 per lal                                   |  |
| <b>2208.7</b>       | <b>Liqueurs and cordials:</b>   |   |  |   |  |
| 2208.70.10          | Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%               | K126.55 per lal   | K189.83 per lal  | K199.32 per lal                                   |  |

**Excise Tariff (2020 Budget)(Amendment)**

| <b>TARIFF ITEM.</b> | <b>DESCRIPTION.</b>   | <b>FROM 1<sup>ST</sup> DECEMBER 2018 TO 5<sup>TH</sup> DECEMBER 2019.</b> | <b>FROM 6<sup>TH</sup> DECEMBER 2019 UNTIL 31<sup>ST</sup> MAY 2020.</b> | <b>FROM 1<sup>ST</sup> JUNE 2020 AND ONWARDS.</b> | <b>REMARKS.</b>  |
|---------------------|---|---|--|---|--|
| 2208.70.20          | Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80% | K135.77 per lal   | K203.66 per lal  | K213.84 per lal                                   | <p>The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31<sup>st</sup> of May and 30<sup>th</sup> November each year.</p> <p>A one off increase of 50% is applied starting 1<sup>st</sup> December 2019 to 31<sup>st</sup> May 2020 and 5% is applied bi-annually thereon.</p> |
| 2208.70.90          | Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages  | K126.71 per lal   | K190.07 per lal  | K199.57 per lal                                   |  |
| 2208.90.20          | Mixed drinks of a strength more than 3% alcohol by volume, not for medicinal purposes   | K83.78 per lal  | K92.15 per lal   | K96.76 per lal                                    |  |
| 2208.90.30          | Mixed drinks of a strength more than 3% and not more than 10% alcohol by volume, not for medicinal purposes                               | K102.60 per lal   | K112.86 per lal  | K118.50 per lal                                   |  |
| 2208.90.40          | Mixed drinks more than 10% alcohol by volume, not for medicinal purposes  | K119.15 per lal   | K476.60 per lal  | K500.43 per lal                                   |  |

; and



**Excise Tariff (2020 Budget)(Amendment)**

(b) repealing the tariff item, description of goods and rates of excise duty and remarks relating to tobacco as shown in the Schedule and replacing the tariff item, description of goods and rates of excise duty and remarks relating to tobacco as shown below -

| <b>TARIFF ITEM.</b> | <b>DESCRIPTION.</b>   | <b>FROM 1<sup>ST</sup> DECEMBER 2018 TO 5<sup>TH</sup> DECEMBER 2019.</b> | <b>FROM 6<sup>TH</sup> DECEMBER 2019 TO 31<sup>ST</sup> MAY 2020.</b> | <b>FROM 1<sup>ST</sup> JUNE 2020 AND ONWARDS.</b> | <b>REMARKS.</b>   |
|---------------------|---|---|---|---|---|
| 2402.10.00          | Cigars, cheroots and cigarillos containing tobacco  | K429.81 per kg  | K472.79 per kg  | K496.43 per kg                                    | The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31 <sup>st</sup> of May and 30 <sup>th</sup> November each year.<br><br>A one off increase of 10% is applied starting 1st December 2019 to 31 <sup>st</sup> May 2020 and 5% is applied bi-annually thereon. |
| 2402.20.10          | Cigarettes of tobacco or tobacco substitutes with filter containing tobacco<br>Manufacturer's selling price (MSP) K16.00 and above per 25's pack or K640.00 per thousand sticks | K429.81 per 1000 sticks   | K472.79 per 1000 sticks   | K496.43 per 1000 sticks                           |   |
| 2402.20.20          | Cigarettes of tobacco or tobacco substitutes without filter containing dark fired tobacco (Spear or equivalent)   | K214.94 per 1000 sticks   | K236.43 per 1000 sticks   | K247.26 per 1000 sticks                           |   |
| 2403.11.10          | Smoking tobacco, whether or not containing tobacco substitutes in any proportion  | K143.31 per kg  | K157.64 per kg  | K165.52 per kg                                    |   |
| 2403.11.30          | Chewing tobacco   | K143.31 per kg  | K157.64 per kg  | K165.52 per kg                                    |   |
| 2403.11.40          | Snuff   | K143.31 per kg  | K157.64 per kg  | K165.52 per kg                                    |   |
| 2403.11.50          | Twist or trade tobacco  | K143.31 per kg  | K157.64 per kg  | K165.52 per kg                                    |   |
| 2403.11.60          | Stick tobacco   | K143.31 per kg  | K157.64 per kg  | K165.52 per kg                                    |   |
| 2403.11.70          | Coarse Shredded Tobacco for roll your own Cigarettes  | K69.29 per kg   | K76.21 per kg   | K80.03 per kg                                     |   |
| 2403.91.00          | "Homogenised" or "reconstituted" tobacco  | K199.06 per kg  | K218.97 per kg  | K229.91 per kg                                    |   |
| 2403.99.00          | Other   | K143.31 per kg  | K157.64 per kg  | K165.52 per kg                                    |   |

; and

**Excise Tariff (2020 Budget)(Amendment)**

(c) creating a new excise heading, second tobacco excise tier, as shown below -

| <b>TARIFF ITEM.</b> | <b>DESCRIPTION.</b>   | <b>FROM 1<sup>ST</sup> DECEMBER 2019 TO 30<sup>TH</sup> NOVEMBER 2021.</b> | <b>REMARKS.</b>  |
|---------------------|---|--|--|
| 2402.20.40          | Cigarettes of tobacco or tobacco substitutes with filter containing tobacco that is locally manufactured in Papua New Guinea. This item must carry a Manufacturer's Selling Price (MSP) below K16.00 per 25's pack or K640.00 per thousand sticks | K209.67 per 1000 sticks  | <p>This second excise tier is introduced with no 6 monthly excise indexation to assist local tobacco manufacturers against cheap illicit tobacco products for two years, 2020 to 2021.</p> <p>For local manufacturers to sell this second tier, it must first sell the main tier before qualifying for this tier (2402.20.20) to qualify. Only 50% of the main tier (2402.20.20) will be allowed to be cleared in this new tier (2402.20.40).</p> <p>The second tier is intended to assist local tobacco manufacturers against cheap illicit tobacco products.</p> |

; and

**Excise Tariff (2020 Budget)(Amendment)**

(d) repealing the tariff item, description of goods and rates of excise duty relating to pre used vehicles as shown in the Schedule and replacing the tariff item, description of goods and rates of excise duty relating to pre-used vehicles as shown below -

| <b>TARIFF ITEM.</b> | <b>DESCRIPTION.</b>   | <b>DUTY RATES UP TO 1<sup>ST</sup> JANUARY 2020.</b> | <b>DUTY RATES FROM 1<sup>ST</sup> JANUARY 2020.</b> |
|---------------------|---|--|---|
| <b>8703.21.00</b>   | <b>Of a cylinder not exceeding 1,000cc</b>                                |  |   |
| 8703.21.10          | Brand new   | 60%  | 20%   |
| 8703.21.19          | Used/Recondition  | 80%  | 20%   |
| <b>8703.22.00</b>   | <b>Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc</b> |  |   |
| 8703.22.10          | Brand new   | 60%  | 20%   |
| 8703.22.19          | Used/Recondition  | 80%  | 20%   |
| <b>8703.23.00</b>   | <b>Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc</b> |  |   |
| 8703.23.10          | Brand new   | 60%  | 20%   |
| 8703.23.19          | Used/Recondition  | 80%  | 20%   |
| <b>8703.24.00</b>   | <b>Of a cylinder capacity exceeding 3,000cc</b>                           |  |   |
| 8703.24.10          | Brand new   | 60%  | 20%   |
| 8703.24.19          | Used/Recondition  | 80%  | 20%   |
| <b>8703.24.30</b>   | <b>Three Wheeled light weight vehicles</b>                                |  |   |
| 8703.24.31          | Brand new   | 60%  | 20%   |
| 8703.24.39          | Used/Recondition  | 80%  | 20%   |
| <b>8703.24.50</b>   | <b>Sports and racing cars</b>   |  |   |
| 8703.24.51          | Brand new   | 110%   | 40%   |
| 8703.24.59          | Used/Recondition  | 120%   | 40%   |
| <b>8703.24.60</b>   | <b>Security Van</b>   |  |   |
| 8703.24.61          | Brand new   | 15%  | 15%   |
| 8703.24.69          | Used/Recondition  | 20%  | 20%   |
| <b>8703.31.00</b>   | <b>Of a cylinder capacity exceeding 1,500cc</b>                           |  |   |
| 8703.31.10          | Brand new   | 60%  | 20%   |
| 8703.31.19          | Used/Recondition  | 80%  | 20%   |
| <b>8703.32.00</b>   | <b>Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc</b> |  |   |
| 8703.32.10          | Brand new   | 60%  | 20%   |
| 8703.32.19          | Used/Recondition  | 80%  | 20%   |
| <b>8703.33.10</b>   | <b>Of a cylinder capacity exceeding 2,500cc but not exceeding 2,700cc</b> |  |   |

**Excise Tariff (2020 Budget)(Amendment)**


| <b>TARIFF ITEM.</b> | <b>DESCRIPTION.</b>  | <b>DUTY RATES UP TO 1<sup>ST</sup> JANUARY 2020.</b> | <b>DUTY RATES FROM 1<sup>ST</sup> JANUARY 2020.</b> |
|---------------------|--|--|---|
| 8703.33.11          | Brand new  | 60%  | 20%   |
| 8703.33.19          | Used/Recondition   | 80%  | 20%   |
| <b>8703.33.90</b>   | <b>Of a cylinder capacity exceeding 2,700cc</b>  |  |   |
| 8703.33.91          | Brand new  | 110%   | 40%   |
| 8703.33.99          | Used/Recondition   | 120%   | 40%   |
| <b>8703.90.30</b>   | <b>Three wheeled light weight vehicles</b>   |  |   |
| 8703.90.31          | Brand new  | 60%  | 20%   |
| 8703.90.39          | Used/Recondition   | 80%  | 20%   |
| <b>8703.90.50</b>   | <b>Sports and racing cars</b>  |  |   |
| 8703.90.51          | Brand new  | 110%   | 40%   |
| 8703.90.59          | Used/Recondition   | 120%   | 40%   |
| <b>8703.90.60</b>   | <b>Security Van</b>  |  |   |
| 8703.90.61          | Brand new  | 15%  | 15%   |
| 8703.90.69          | Used/Recondition   | 20%  | 20%   |
| <b>8704.10.00</b>   | <b>Dumpers designed for off-highway use</b>  |  |   |
| 8704.10.10          | Brand new  | 15%  | 15%   |
| 8704.10.19          | Used/Recondition   | 20%  | 20%   |
| <b>8704.21.10</b>   | <b>Utility trucks (double cab vehicles with a separate open back), G.V.W. not exceeding 3.5 tonnes</b> |  |   |
| 8704.21.11          | Brand new  | 40%  | 20%   |
| 8704.21.19          | Used/Recondition   | 60%  | 20%   |
| <b>8704.21.90</b>   | <b>G.V.W. not exceeding 5 tonnes (other than sub heading 8704.21.10)</b>                               |  |   |
| 8704.21.91          | Brand new  | 15%  | 15%   |
| 8704.21.99          | Used/Recondition   | 20%  | 20%   |
| <b>8704.22.00</b>   | <b>G.V.W. exceeding 5 tonnes but not exceeding 20 tonnes</b>   |  |   |
| 8704.22.10          | Brand new  | 15%  | 15%   |
| 8704.22.19          | Used/Recondition   | 20%  | 20%   |

**Excise Tariff (2020 Budget)(Amendment)**

| <b>TARIFF ITEM.</b> | <b>DESCRIPTION.</b>   | <b>DUTY RATES UP TO 1<sup>ST</sup> JANUARY 2020.</b> | <b>DUTY RATES FROM 1<sup>ST</sup> JANUARY 2020.</b> |
|---------------------|---|--|---|
| <b>8704.23.10</b>   | <b>Delivery trucks and vans of all kinds</b>  |  |   |
| 8704.23.11          | Brand new   | 15%  | 15%   |
| 8704.23.19          | Used/Recondition  | 20%  | 20%   |
| <b>8704.23.20</b>   | <b>Refrigerated or insulated lorries</b>  |  |   |
| 8704.23.21          | Brand new   | 15%  | 15%   |
| 8704.23.29          | Used/Recondition  | 20%  | 20%   |
| <b>8704.23.30</b>   | <b>Refuse collectors</b>  |  |   |
| 8704.23.31          | Brand new   | 15%  | 15%   |
| 8704.23.39          | Used/Recondition  | 20%  | 20%   |
| 8704.23.90          | G.V.W. exceeding 20 tonnes  |  |   |
| 8704.23.91          | Brand new   | 15%  | 15%   |
| 8704.23.99          | Used/Recondition  | 20%  | 20%   |
| <b>8704.31.10</b>   | <b>Utility trucks(double cab vehicles with a separate open back), G.V.W. not exceeding 3.5 tonnes</b> |  |   |
| 8704.31.11          | Brand new   | 40%  | 20%   |
| 8704.31.19          | Used/Recondition  | 60%  | 20%   |
| <b>8704.31.90</b>   | <b>G.V.W. not exceeding 5 tonnes (other than subheading 8704.21.10)</b>                               |  |   |
| 8704.31.91          | Brand new   | 15%  | 15%   |
| 8704.31.99          | Used/Recondition  | 20%  | 20%   |
| <b>8704.90.20</b>   | <b>Refrigerated or insulated lorries</b>  |  |   |
| 8704.90.21          | Brand new   | 15%  | 15%   |
| 8704.90.29          | Used/Recondition  | 20%  | 20%   |
| <b>8704.90.30</b>   | <b>Refuse collectors</b>  |  |   |
| 8704.90.31          | Brand new   | 15%  | 15%   |
| 8704.90.39          | Used/Recondition  | 20%  | 20%   |

***Excise Tariff (2020 Budget)(Amendment)***

I hereby certify that the above is a fair print of the ***Excise Tariff (2020 Budget)(Amendment) Act 2019***, which has been made by the National Parliament.

  
Acting Clerk of the National Parliament.  
07 MAY 2020

I hereby certify that the ***Excise Tariff (2020 Budget)(Amendment) Act 2019***, was made by the National Parliament on 5 December 2019.

  
Speaker of the National Parliament.  
07 MAY 2020