

No. 14 of 2024.

Excise Tariff (2025 Budget)(Amendment) Act 2024.

Certified on : 13/12/2024



No. of 2024.

Excise Tariff (2025 Budget)(Amendment) Act 2024.

ARRANGEMENT OF SECTION.

Duties on Excise (Amendment of Schedule 1).



No. of 2024.

AN ACT

entitled

Excise Tariff (2025 Budget)(Amendment) Act 2024,

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

MADE by the National Parliament to come into operation on -

- (a) 1st December 2024 for Paragraphs (a), (b) and (c); and
- (b) 1st January 2025 for Paragraphs (d) and (e).

DUTIES ON EXCISE (AMENDMENT OF SCHEDULE 1).

Schedule 1 of the Principal Act is amended by -

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

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Tariff Item.	Description.	From 1st June 2024 to 30th November 2024.	From 1st December 2024 to 30th November 2025.	From 1st December 2025 and onwards.	Remarks.
22.03	BEER MADE FROM MALT				
2203.00.10	Beer or mixed drinks containing beer, not more than 2.5% alcohol by volume.	K103.17	K103.17	K105.75	The 2.5 percent bi-annual excise indexation for alcohol is suspended for a period of 12 months starting 1 st December 2024 and ends at 30 th November 2025.
2203.00.20	Beer or mixed drinks containing beer, more than 2.5% and not more than 3.5% alcohol by volume.	K133.14	K133.14	K136.47	

Excise Tariff (2025 Budget)(Amendment)

Tariff Item.	Description.	From 1st June 2024 to 30th November 2024.	From 1st December 2024 to 30th November 2025.	From 1st December 2025 and onwards.	Remarks.
2203.00.30	Beer or mixed drinks containing beer more than 3.5% and not more than 4.5% alcohol by volume.	K151.69	K151.69	K155.48	Thereafter, the 2.5 per cent bi-annual excise indexation will apply on 1 st December 2025 and onwards.
2203.00.40	Beer or mixed drinks containing beer more than 4.5% alcohol by volume.	K176.15	K176.15	K180.55	
2204.1	Sparkling wine.				
2204.10.10	Sparkling wine of fresh grapes sold in containers holding not more than 2 litres.	K203.89	K203.89	K208.99	
2204.10.20	Sparkling wine of fresh grapes sold in containers holding more than 2 litres.	K204.12	K204.12	K209.22	
2204.21.00	Wine of fresh grapes, including fortified wines in containers holding 2 litres.	K204.12	K204.12	K209.22	
2204.29.10	Wine of fresh grapes, including fortified wines, grapes must sold in containers holding 2 litres or less.	K204.12	K204.12	K209.22	
2204.29.90	Wine of fresh grapes, including fortified wines, grapes must sold in containers holding 2 litres or more.	K204.12	K204.12	K209.22	

Excise Tariff (2025 Budget)(Amendment)

Tariff Item.	Description.	From 1st June 2024 to 30th November 2024.	From 1st December 2024 to 30th November 2025.	From 1st December 2025 and onwards.	Remarks.
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substance.				
2205.10.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding 2 litres or less.	K204.12	K204.12	K209.22	
2206.90.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, sold in containers holding 2 litres or less.	K204.12	K204.12	K209.22	
2206.00.10	Made substantially from edible products grown in Papua New Guinea with a volume of alcohol content of up to 10%.	K86.96	K86.96	K89.13	
2206.00.90	Other fermented beverages.	K175.93	K175.93	K180.33	
2208.2	Spirit obtained by distilling grape wine or grape marc.				
2208.20.10	Undermaturedethyl alcohol strength spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%.	K254.84	K254.84	K261.21	

Excise Tariff (2025 Budget)(Amendment)

Tariff Item.	Description.	From 1st June 2024 to 30th November 2024.	From 1st December 2024 to 30th November 2025.	From 1st December 2025 and onwards.	Remarks.
2208.20.20	Undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50% and not more than 80%.	K273.41	K273.41	K280.25	
2208.20.90	Other, undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages.	K255.16	K255.16	K261.54	
2208.3	Whiskies.				
2208.30.10	Undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%.	K254.84	K254.84	K261.21	
2208.30.20	Undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50% and not more than 80%.	K273.41	K273.41	K280.25	

Excise Tariff (2025 Budget)(Amendment)

Tariff Item.	Description.	From 1st June 2024 to 30th November 2024.	From 1st December 2024 to 30th November 2025.	From 1st December 2025 and onwards.	Remarks.
2208.30.90	Other, undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages.	K255.16	K255.16	K261.54	
2208.4	Rum and other spirits obtained by distilling fermented sugarcane products.				
2208.40.10	Undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%.	K254.84	K254.84	K261.21	
2208.40.20	Undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages.	K255.16	K255.16	K261.54	
2208.5	Gin and Geneva.				
2208.50.10	Undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%.	K254.84	K254.84	K261.21	

Excise Tariff (2025 Budget)(Amendment)

Tariff Item.	Description.	From 1st June 2024 to 30th November 2024.	From 1st December 2024 to 30th November 2025.	From 1st December 2025 and onwards.	Remarks.
2208.50.20	Undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50% and less than 80%.	K273.41	K273.41	K280.25	
2208.50.90	Other, undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages.	K255.16	K255.16	K261.54	
2208.6	Vodka.				
2208.60.10	Undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%.	K254.84	K254.84	K261.21	
2208.60.20	Undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50% and less than 80%.	K273.41	K273.41	K280.25	

Excise Tariff (2025 Budget)(Amendment)

Tariff Item.	Description.	From 1st June 2024 to 30th November 2024.	From 1st December 2024 to 30th November 2025.	From 1st December 2025 and onwards.	Remarks.
2208.60.90	Other, undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages.	K255.16	K255.16	K261.54	
2208.7	Liqueurs and Cordials.				
2208.70.10	Undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%.	K254.84	K254.84	K261.21	
2208.70.20	Undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50% and less than 80%.	K273.41	K273.41	K280.25	
2208.70.90	Other, undenaturedethyl alcohol strength, spirits, liqueurs and other spirituous beverages.	K255.16	K255.16	K261.54	
2208.9	Other.				
2208.90.20	Mixed drinks of strength more than 3% alcohol by volume, not for medical purpose.	K715.73	K715.73	K733.62	

Excise Tariff (2025 Budget)(Amendment)

Tariff Item.	Description.	From 1st June 2024 to 30th November 2024.	From 1st December 2024 to 30th November 2025.	From 1st December 2025 and onwards.	Remarks.
2208.90.30	Mixed drinks of strength more than 3% alcohol by volume and not more than 10% alcohol by volume, not for medical purpose.	K876.54	K876.54	K898.45	
2208.90.40	Mixed drinks of strength more than 10% alcohol by volume, not for medical purpose.	K893.43	K893.43	K915.77	

”; and

- (b) repealing the tariff items, description of goods, the excise duty rates and the remarks relating to tobacco shown in the Schedule and replacing them with the following tariff items, description of goods, the excise rates and remarks shown below:

Tariff Item.	Description.	From 1st June 2024 to 30th November 2024.	From 1st December 2024 to 30th November 2025.	From 1st December 2025 and onwards.	Remarks.
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco.	K634.72	K634.72	K650.59	The 2.5 per cent bi-annual excise indexation for first tier tobacco is suspended for a period of 12 months starting 1 st December 2024 and ends at
2402.20.10	Cigarettes of tobacco or tobacco substitute with filter containing tobacco. Manufacturer's selling price (MSP) K16.00 and above per 25's pack or K640.00 per thousand sticks.	K634.72	K634.72	K650.59	

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Tariff Item.	Description.	From 1st June 2024 to 30th November 2024.	From 1st December 2024 to 30th November 2025.	From 1st December 2025 and onwards.	Remarks.
2402.20.20	Cigarettes of tobacco or tobacco substitute without filter containing dark fired tobacco (spear or equivalent).	K317.40	K317.40	K325.34	30 th November, 2025. Thereafter, the 2.5 per cent bi-annual excise indexation for first tier tobacco will apply on 1 st December 2025 and onwards.
2403.19.10	Smoking tobacco, whether or not containing tobacco substitutes in any portion.	K211.63	K211.63	K216.92	
2403.19.20	Manufactured tobacco, for production of cigarettes.	K211.63	K211.63	K216.92	
2403.19.30	Chewing tobacco.	K211.63	K211.63	K216.92	
2403.19.40	Snuff.	K211.63	K211.63	K216.92	
2403.19.50	Twist or trade tobacco.	K211.63	K211.63	K216.92	
2403.19.60	Stick tobacco.	K211.63	K211.63	K216.92	
2403.19.70	Coarse shredded tobacco for roll your own cigarettes.	K102.31	K102.31	K104.87	
2403.99.0	Other.	K211.63	K211.63	K216.92	

”; and

Excise Tariff (2025 Budget)(Amendment)

- (c) repealing the tariff items, description of goods, the excise duty rates and the remarks relating to second tobacco excise tier shown in the Schedule and replacing them with the following tariff items, description of goods, the excise duty rates and remarks as shown below:

“

Tariff Item.	Description.	Excise Tariff Rate from 1st June 2024 to 30th November 2024.	Excise Tariff Rate from 1st December 2024 to 30th November 2025.	Excise Tariff Rate from 1st December 2025 and onwards.	Remarks.
2402.20.40	Cigarettes of tobacco or tobacco substitute with filter containing tobacco that is locally manufactured in Papua New Guinea. These items must carry a Manufacturer's Selling Price (MSP) below K18.50 and above per 25's pack or K740.00 per thousand sticks.	K257.89	K 264.34	K270.95	The 2.5 per cent bi-annual excise indexation for second tier tobacco will continue to apply. For local manufactures to sell in this second tier, it must first sell at the main tier (2402.20.10). The quota is determined by getting 50% of the sum of main tier-1 (2402.20.10), and tier-2 (2402.20.40) of the previous year.

”; and

Excise Tariff (2025 Budget)(Amendment)

- (d) inserting the new tariff items, description of goods, the excise duty rates and the remarks relating to tobacco and cigarettes shown in the schedule:

Tariff Item.	Description.	From 1st January 2025 and onwards.	Remarks.
24.04	PRODUCTS CONTAINING TOBACCO, RECONSTITUTED TOBACCO, NICOTINE OR TOBACCO OR NICOTINE SUBSTITUTE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY.		New excise regime to regulate the e-cigarettes. As per World Customs Organisation Harmonised System amendments.
2404.1	Products intended for inhalation without combustion:		
2404.11	Containing tobacco or reconstituted tobacco.		
2404.11.10	Tobacco sticks specifically designed for use in e-cigarettes.	K400.00 per kg	
2404.11.90	Other.	K400.00 per kg	
2404.12	Other, containing nicotine.		
2404.12.10	E-liquid.	K20.00 per ml	
2404.12.90	Other.	K20.00 per ml	
2404.19	Other.		
2404.19.10	E-liquid, non-nicotine.	K20.00 per ml	
2404.19.90	Other.	K20.00 per ml	
2404.9	Other:		
2404.91	For oral application.		
2404.91.10	Nicotine pouches without tobacco.	K20.00 per ml	
2404.91.20	Non-nicotine pouches with tobacco (Snus and the like).	K20.00 per ml	
2404.91.30	Nicotine lozenges and the like, without tobacco.	K20.00 per ml	
2404.91.40	Nicotine lozenges and the like, without tobacco.	K20.00 per ml	
2404.91.90	Other.	K20.00 per ml	
2404.92.00	For transdermal application.	K20.00 per ml	
2404.99.00	Other.	K20.00 per ml	

”; and

Excise Tariff (2025 Budget)(Amendment)

- (e) repealing the tariff items, description of goods, the excise duty rates and the remarks relating to electric or hybridelectric motor vehicles with the following tariff items, description of goods, the excise duty rates and the remarks shown below:

Tariff Item.	Description.	From 1st January 2025 and onwards.	Remarks
8701.2	Road Tractors for Semi-trailers.		Adopting the World Customs Organisation Harmonised System.
8701.21.00	With only compression-ignition internal combustion piston engine (diesel or semi-diesel).	10%	
8701.22.00	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion.	10%	
8701.23.00	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion.	10%	
8701.24.00	With only electric motor for propulsion.	10%	
8701.29.00	Other.	10%	
8702.30.00	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion.	10%	Deleting of the word "reciprocating"
8703.2	Other vehicles, with only spark-ignition internal combustion piston engine.	-	Deleting of the word "reciprocating"
8703.40.00	Other vehicles, with only spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power.	20%	Deleting of the word "reciprocating"
8703.60.00	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power.	20%	Deleting of the word "reciprocating"

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Tariff Item	Description	From 1st January 2025 and onwards	Remarks
8704.2	Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel).	-	Addition of word "only"
8704.21	G.V. W not exceeding 5 tonne.	-	New creation
8704.22	G.V.W exceeding 5 tonnes but not exceeding 20 tonnes.	-	New creation
8704.23	G.V.W exceeding 20 tonnes.	-	New creation
8704.3	Other, with only spark-ignition internal combustion piston engine.	-	Addition of word "only"
8704.31	G.V.W not exceeding 5 tonnes.	-	New creation
8704.32	G.V.W exceeding 5 tonnes.	-	New creation
8704.4	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion.	-	New creation
8704.41.00	G.V.W not exceeding 5 tonnes.	10%	New creation
8704.42.00	G.V.W exceeding 5 tonnes but not exceeding 20 tonnes.	10%	New creation
8704.43.00	G.V.W exceeding 20 tonnes	10%	New creation
8704.5	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion.	-	New creation
8704.51.00	G.V.W not exceeding 5 tonnes.	10%	New creation
8704.52.00	G.V.W exceeding 5 tonnes.	10%	New creation
8704.60.00	Other with only electric motor for propulsion.	Free	New creation

I hereby certify that the above is a fair print of the **Excise Tariff (2025 Budget)(Amendment) Act 2024** which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the **Excise Tariff (2025 Budget)(Amendment) Act 2024** was made by the National Parliament on 4 December 2024.

Speaker of the National Parliament.