

[Legal Notice No. 75]

**CUSTOMS AND EXCISE ACT
(CAP. 121)**

**CUSTOMS AND EXCISE (IMPORT DUTY) (AMENDMENT)
ORDER 2017**

I, **Hon. Snyder Rini**, 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 Customs and Excise (Import Duty) (Amendment) Order 2017, and commences on 1 October 2017.

Amendment to the First Schedule

2. This First Schedule to the Customs and Excise Act, entitled “IMPORT CLASSIFICATION AND TARIFF” 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:

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| “22.03 | Beer made from malt. | | |
| 2203.0010 | ---alcohol of strength not more than 3.5% vol | lt | \$8.86 per lt |
| 2203.0020 | ---alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |
| 2203.0030 | ---alcohol of strength more than 7.0% vol but no more than 14.0% vol | lt | \$22.30 per lt |
| 2203.0040 | ---alcohol of strength more than 14.0% vol | lt | \$136.62 per lt |
| 22.04 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. | | |

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| 2204.1000 | - Sparkling wine | | |
| 2204.1010 | ---alcohol of strength not more than 3.5% | lt | \$8.86 per lt |
| 2204.1020 | ---alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |
| 2204.1030 | ---alcohol of strength more than 7.0% vol but no more than 14.0% vol. | lt | \$22.30 per lt |
| 2204.1040 | ---alcohol of strength more than 14.0% | lt | \$136.62 per lt |
| 2204.2000 | - 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 | \$8.86 per lt |
| 2204.2020 | ---alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |
| 2204.2030 | ---alcohol of strength more than 7.0% vol but not more than 14.0% vol | lt | \$22.30 per lt |
| 2204.2040 | ---alcohol of strength more than 14.0% vol | lt | \$136.62 per lt |
| 2204.3000 | - Other grape must | | |
| 2204.3010 | ---alcohol of strength not more than 3.5% vol | lt | \$8.86 per lt |
| 2204.3020 | ---alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |
| 2204.3030 | ---alcohol of strength more than 7.0% vol but no more than 14.0% vol | lt | \$22.30 per lt |
| 2204.3040 | ---alcohol of strength more than 14.0% vol | lt | \$136.62 per lt |

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| 22.05 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. | | |
| 2205.1010 | ---alcohol of strength not more than 3.5% vol | lt | \$8.86 per lt |
| 2205.1020 | ---alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |
| 2205.1030 | ---alcohol of strength more than 7.0% vol but no more than 14.0% vol | lt | \$22.30 per lt |
| 2205.1040 | ---alcohol of strength more than 14.0% vol | lt | \$136.62 per lt |
| 22.06 | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. | | |
| 2206.0010 | ---alcohol of strength not more than 3.5% vol | lt | \$8.86 per lt |
| 2206.0020 | ---alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |
| 2206.0030 | ---alcohol of strength more than 7.0% vol but no more than 14.0% vol | lt | \$22.30 per lt |
| 2206.0040 | ---alcohol of strength more than 14.0% vol | lt | \$136.62 per lt |
| 22.07 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | | |

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| 2207.1010 | ---alcohol of strength not more than 3.5% | lt | \$8.86 per lt |
| 2207.1020 | ---alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |
| 2207.1030 | --- alcohol of strength more than 7.0% vol but no more than 14.0% vol | lt | \$22.30 per lt |
| 2207.1040 | --- alcohol of strength more than 14.0% vol | lt | \$136.62 per lt |
| 2207.2000 | - Ethyl alcohol and other spirits, denatured, of any strength | lt | \$2.02 per lt |

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

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| 2208.2010 | --- alcohol of strength not more than 3.5% vol | lt | \$8.86 per lt |
| 2208.2020 | --- alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |
| 2208.2030 | --- alcohol of strength more than 7.0% vol but no more than 14.0% vol | lt | \$22.30 per lt |
| 2208.2040 | --- alcohol of strength more than 14.0% | lt | \$136.62 per lt |
| | - Whiskies: | | |
| 2208.3010 | --- alcohol of strength not more than 3.5% vol | lt | \$8.86 per lt |
| 2208.3020 | --- alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |

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| 2208.3030 | --- alcohol of strength more than 7.0% vol but no more than 14.0% vol | lt | \$22.30 per lt |
| 2208.3040 | --- alcohol of strength more than 14.0% vol | lt | \$136.62 per lt |
| | - Rum and tafia : | | |
| 2208.4010 | --- alcohol of strength not more than 3.5% vol | lt | \$8.86 per lt |
| 2208.4020 | --- alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |
| 2208.4030 | --- alcohol of strength more than 7.0% vol but no more than 14.0% vol. | lt | \$22.30 per lt |
| 2208.4040 | --- alcohol of strength more than 14.0% vol | lt | \$136.62 per lt |
| | - Gin and Geneva: | | |
| 2208.5010 | --- alcohol of strength not more than 3.5% vol | lt | \$8.86 per lt |
| 2208.5020 | --- alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |
| 2208.5030 | --- alcohol of strength more than 7.0% vol but no more than 14.0% vol | lt | \$22.30 per lt |
| 2208.5040 | --- alcohol of strength more than 14.0% vol | lt | \$136.62 per lt |
| | - Vodka: | | |

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| 2208.6010 | --- alcohol of strength not more than 3.5% vol | lt | \$8.86 per lt |
| 2208.6020 | --- alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |
| 2208.6030 | --- alcohol of strength more than 7.0% vol but no more than 14.0% vol. | lt | \$22.30 per lt |
| 2208.6040 | --- alcohol of strength more than 14.0% vol | lt | \$136.62 per lt |
| | - Liqueurs and cordials : | | |
| 2208.7010 | --- alcohol of strength not more than 3.5% | lt | \$8.86 per lt |
| 2208.7020 | --- alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |
| 2208.7030 | --- alcohol of strength more than 7.0% vol but no more than 14.0% vol | lt | \$22.30 per lt |
| 2208.7040 | --- alcohol of strength more than 14.0% vol | lt | \$136.62 per lt |
| | - Other: | | |
| 2208.9010 | --- alcohol of strength not more than 3.5% vol | lt | \$8.86 per lt |
| 2208.9020 | --- alcohol of strength more than 3.5% vol but no more than 7.0% vol | lt | \$17.71 per lt |
| 2208.9030 | --- alcohol of strength more than 7.0% vol but no more than 14.0% vol | lt | \$22.30 per lt |
| 2208.9040 | --- alcohol of strength more than 14.0% vol | lt | \$136.62 per lt |

DATED AT HONIARA this twentieth-eighth day of September, 2017.

HON. SNYDER RINI
Minister for Finance and Treasury