

SECOND READING SPEECH

CUSTOMS TARIFF (2019 BUDGET)(AMENDMENT) BILL 2018

MR SPEAKER,

THE BILL PROPOSES:

- AN AMENDMENT TO INCREASE TARIFF RATES FOR A NUMBER OF IMPORTED ITEMS. THIS AMENDMENT IS INTENDED TO PROVIDE RELIEF TO LOCAL PIONEER INDUSTRY AND EXISTING LOCAL MANUFACTURERS FROM CHEAP IMPORTS;
- AN AMENDMENT TO ENFORCE THE TARIFF REDUCTION PROGRAM SUSPENSION. THIS AMENDMENT IS INTENDED TO ENFORCE AND IMPLEMENT THE SUSPENSION OF THE TARIFF REDUCTION PROGRAM;
- AN AMENDMENT TO INTRODUCE A NEW EXPORT TAX OF K15.00 PER KG ON SEA CUCUMBERS. THE AMENDMENT IS AIMED AT SUPPORTING THE NATIONAL FISHERIES AUTHORITY'S MANAGEMENT OF SEA CUCUMBER FISHING AND ENSURE SUSTAINABLE FISHING OF SEA CUCUMBERS; AND
- AN AMENDMENT TO RESTORE THE TARIFF ITEMS THAT WERE UNINTENTIONALLY OMITTED WHEN UPDATING THE CUSTOMS HS 2017.

MR SPEAKER, I COMMEND THE BILL.

EXPLANATORY MEMORANDUM
Customs Tariff (2019 Budget)(Amendment) Bill 2018

This bill proposes:

- an amendment to increase tariff rates for a number of imported items. This amendment is intended to provide relief to local pioneer industry and existing local manufacturers from cheap imports;
- an amendment to enforce the Tariff Reduction Program suspension. This amendment is intended to enforce and implement the suspension of the Tariff Reduction Program;
- an amendment to introduce a new export tax of K15.00 per kg on sea cucumbers. The amendment is aimed at supporting the National Fisheries Authority's management of Sea Cucumber fishing and ensure sustainable fishing of sea cucumbers; and
- an amendment to restore the tariff items that were unintentionally omitted when updating the Customs HS 2017.



No. of 2018.

Customs Tariff (2019 Budget)(Amendment) Bill 2018,

ARRANGEMENT OF CLAUSES.

1. Amendment of Schedule 1. - Rates of Import Duty.
2. Rates of Export Duty (Amendment to Schedule 2).



A BILL

For

AN ACT

entitled

Customs Tariff (2019 Budget)(Amendment) Bill 2018,Being an Act to amend the *Customs Tariff Act 1990*,

MADE by the National Parliament -

- (a) for Section 1(a), to come into operation on 1 January, 2019; and
- (b) for Section 1(b), deemed to have come into operation on 1 January, 2018; and
- (c) for Section 2, to come into operation on 1 January, 2019.

1. AMENDMENT OF SCHEDULE 1. - RATES OF IMPORT DUTY.

Schedule 1 of the Principal Act is amended by:-

- (a) repealing the tariff item, description of goods and the rates of import duty and replacing them with the tariff item, description of goods and tariff rates and remarks shown below -

Tariff Item.	Description of Goods.	Duty Rate until 31st Dec 2018.	Duty Rate on and From 1st Jan 2019.
02.07	MEAT AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 01.05, FRESH, CHILLED OR FROZEN.		
0207.11.00	Not cut in pieces, fresh or chilled	K1.80 per kg.	K3.50 per kg.
0207.14	Cuts and offal, frozen		
0207.14.90	Other	K1.80 per kg.	K3.50 per kg.
0305.4	SMOKED FISH, INCLUDING FILLETS, OTHER THAN EDIBLE FISH OFFAL:		
0305.49	Other		
0305.49.90	Other	15%	25%
04.01	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETING MATTER.		
0401.1	Of a fat content, by weight, not exceeding 1%.		
0401.10.10	UHT processed in retail sale packages	Free	25%
0401.10.20	Cream	Free	25%
0401.10.90	Other	Free	25%
0401.2	Of a fat content, by weight, exceeding 1% but not exceeding 6%.		
0401.20.10	UHT processed in retail sale packages	Free	25%
0401.20.20	Cream	Free	25%

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Tariff Item.	Description of Goods.	Duty Rate until 31st Dec 2018.	Duty Rate on and From 1st Jan 2019.
0401.20.90	Other	Free	25%
401.4	Of a fat content, by weight, exceeding 6% but not exceeding 10%.		
0401.40.10	UHT processed in retail sale packages	Free	25%
0401.40.20	Cream	Free	25%
0401.40.90	Other	Free	25%
401.5	Of a fat content, by weight, exceeding 10%.		
0401.50.10	UHT processed in retail sale packages	Free	25%
0401.50.20	Cream	Free	25%
0401.50.90	Other	Free	25%
0402	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETING MATTER.		
0402.9	Other		
0402.91.00	Not containing added sugar or other sweetening matter.	Free	25%
0402.99.00	Other	Free	25%
0403	BUTTERMILK, CURDLED AND CREAM, AND ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETING MATTER FLAVOURED OR ADDED FRUIT, NUTS OR COCOA.		
0403.10.00	Yogurt	Free	25%
11.01	WHEAT OR MESLIN FLOUR.		
1101.00.1	Wheat or meslin self-raising flour, retail and bulk.		
1101.00.11	Retail packaging less than 50kg	10%	25%
1101.00.19	Bulk Packaging more than 50kg	10%	Free
1101.00.9	Other		
1101.00.91	Retail packaging less than 50kg	10%	25%
1101.00.99	Bulk Packaging more than 50kg	10%	Free
16.04	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS.		
1604.14	Tunas, skipjack and atlantic bonito.		
1604.14.10	Canned tuna	10%	25%
1604.14.20	Canned skipjack	10%	25%
1604.14.30	Canned Atlantic bonito	10%	25%
1604.14.90	Other	10%	25%
1604.15	Mackerel		
1604.15.10	Canned Mackerel	12.5%	25%
1604.15.90	Other	12.5%	25 %
1704.9	Other		
1704.90.10	Boiled sweets	15%	30%
1704.90.20	White chocolate	15%	30%
1704.90.90	Other	15%	30%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate until 31st Dec 2018.	Duty Rate on and From 1st Jan 2019 onwards.
1805	Cocoa powder, not containing added sugar or other sweetening matter.		
1805.00.90	Other	10%	15%
3401.1	Soap and other organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes and papers, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
3401.10.10	Organic surface active products and preparations.	15%	20%
3401.10.20	Laundry soaps	15%	20%
3401.11.00	For toilet use (including medicated products)	15%	20%
3401.19.00	Other	15%	20%
3401.20.00	Soap in other forms	15%	20%
3920.2	Of Polymers of Propylene.		
3920.20.10	Printed Stickers	10%	Free
3923.2	Sacks and bags (including cones):		
3923.21.20	Shopping bags of polymers of ethylene	15%	25%
3923.21.30	Shopping bags (Biodegradable)	15%	25%
3923.21.90	Other (of polymers of ethylene)	15%	25%
3923.21.99	Other (of polymers of ethylene) Biodegradable.	15%	25%
3923.29.30	Shopping bags (Biodegradable)	15%	25%
3923.29.99	Other (of other plastics) Biodegradable)	10%	25%
4412.3	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412.31.00	With at least one outer ply of tropical wood	30%	50%
4412.33. 00	Other, with at least one outer ply Of non-coniferous wood Of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), robinia (robinia spp.), tulipwood (Liriodendron spp.), or walnut (Juglans spp.).	30%	50%
4412.34.00	Other, with at least one outer ply of non-coniferous wood not specified under Subheading 4412.33.	30%	50%
4412.39.00	Other, with both outer plies of coniferous wood.	30%	50%
4412.9	Other:		
4412.94.00	Blockboard, laminboard and batten board	30%	50%
4412.99.00	Other	30%	50%
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; Statuettes and other ornaments, of wood; wooden articles of furniture not falling in chapter 94.		

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate until 31st Dec 2018.	Duty Rate on and From 1st Jan 2019 onwards.
4420.10.00	Statuettes and other ornaments of wood	15%	30%
4420.90.10	Wooden articles of furniture	15%	30%
4420.90.90	Other	15%	30%
49.11	OTHER PRINTED MATTER, INCLUDEING PRINTED PICTURES AND PHOTOGRAPHS.		
4911.9	Other		
4911.99.30	Telecommunication Top-up Cards	10%	10%
6203.1	Suits		
6203.12.00	Of synthetic fibres	15%	20%
6203.19.00	Of other textile materials	15%	20%
6204.1	Suits:		
6204.11.00	Of wool or fine animal hair	15%	20%
6204.12.00	Of cotton	15%	20%
6204.13.00	Of synthetic fibres	15%	20%
6204.19.00	Of other textile materials	15%	20%
6208.9	Other:		
6208.91.00	Of cotton	15%	20%
6208.92.00	Of manmade fibres	15%	20%
6208.99.00	Of other textile materials	15%	20%
6210.4	Other men's or boys' garments		
6210.40.20	Raincoats	15%	Free
6210.40.30	Divers' suits and antiradiation protection suits	15%	Free
6210.5	Other wome's and girls garments		
6210.50.10	Waterproof gowns, aprons, trousers jackets etc., for use in fish processing	15%	Free
6210.50.20	Raincoats	15%	Free
6210.50.30	Divers' suits and antiradiation protection suits	15%	Free
6210.50.90	Other	15%	Free
6211.1	Swimwear:		
6211.11.00	Men's or boys'	15%	Free
6211.12.00	Women's or girls'	15%	Free
6211.20.00	Ski suits	15%	Free
62.12	Brassieres, Girdles, Corsets, Braces, Suspenders, Garters And Similar Articles And Parts Thereof, Whether Or Not Knitted Or Crocheted.		
6212.10.00	Brassieres	15%	Free
6212.20.00	Girdles and panty girdles	15%	Free
6212.30.00	Corselettes	15%	Free
6212.9	Other		
6212.90.10	Suspender or hygienic belts and the like.	15%	Free
6212.90.20	Body belts	15%	Free
6212.90.30	Maternity, post pregnancy belts	15%	Free
6217.10.40	Labels, badges and the like	10%	15%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate until 31st Dec 2018.	Duty Rate on and From 1st Jan 2019 onwards.
7301.2	Angles, shapes and sections:		
7301.20.90	Other	15%	25%
7308	Structure (excluding preferable building of heading 94.060 and parts of structure (for example bridge and bridge sections, lock gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tube and the like, prepared for use in structure, of iron or steel.		
7308.10.00	Bridges and bridge sections	10%	15%
7308.9	Other		
7308.90.10	Angles, profiles perforated, prepared for use in the assembly of metal structure.	15%	25%
7308.90.90	Other	15%	25%
73.26	Other articles iron or steel.		
7326.20.00	Articles of iron or steel wire.	10%	Free
9401.5	Seats of cane, osier, bamboo or similar materials.		
9401.53.00	Of rattan	15%	30%
9401.59.00	Other	15%	30%
9401.6	Other seats, with wooden frames.		
9401.61.00	Upholstered	15%	30%
9401.69.00	Other	15%	30%
94.03	Other furniture and parts thereof.		
9403.30.00	Wooden furniture of a kind used in offices	15%	30%
9403.40.00	Wooden furniture of a kind used in kitchen	15%	30%
9403.50.00	Wooden furniture of a kind used in the bedroom	15%	30%
9403.60.00	Other wooden furniture	15%	30%

Customs Tariff (2019 Budget)(Amendment)

(b) repealing the tariff item, description of goods and the rates of import duty and replacing them with the tariff item, description of goods and tariff rates and remarks shown below:-

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0207.24	Of turkey		
0207.24.00	Not cut in pieces, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.25.00	Not cut in pieces, frozen	K1.80 per kg.	K1.80 per kg.
0207.26.00	Cuts and offal, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.27	Cuts and offal, frozen.		
0207.27.90	Other	K1.80 per kg.	K1.80 per kg.
0207.4	Of ducks		
0207.41.00	Not cut in pieces, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.42.00	Not cut in pieces, frozen	K1.80 per kg.	K1.80 per kg.
0207.43.00	Fatty livers, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.44.00	Other, fresh or chilled	K1.80 per kg.	K1.80 per kg.
0207.5	Of geese		
0207.51.00	Not cut in pieces, frozen	K1.80 per kg	K1.80 per kg
0207.52.00	Not cut in pieces, frozen	K1.80 per kg	K1.80 per kg
0207.53.00	Fatty livers, fresh or chilled	K1.80 per kg	K1.80 per kg
0207.54.00	Other, fresh or chilled	K1.80 per kg	K1.80 per kg
0207.55.00	Other, frozen	K1.80 per kg	K1.80 per kg
0207.60.00	Of guinea fowls	K1.80 per kg	K1.80 per kg
0208.5	Of reptiles (including snakes and turtles).		
0208.50.10	Of crocodiles	15%	15%
02.10	MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL.		
0210.20.90	Other meat of bovine animals	15%	15%
0210.9	Other, including edible flours and meals or meat offal.		
0210.92.00	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia).	15%	15%
0210.93	Of reptiles (including snakes and turtles)		
0210.93.10	Of crocodiles	15%	15%
0210.93.90	Other	15%	15%
0210.99.00	Other	15%	15%
0301.1	Ornamental Fish		
0301.11.00	Freshwater	15%	15%
0301.19.00	Other	15%	15%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0301.9	Other live fish:		
0301.91.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>).	15%	15%
0301.92.00	Eels	15%	15%
0301.93.00	Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.).	15%	15%
0301.94.00	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>).	15%	15%
0301.95.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>).	15%	15%
0301.99.00	Other	15%	15%
0302.1	Salmonidae, excluding edible fish offal of Subheading 0302.91 to 0302.99:		
0302.11.00	Trout	15%	15%
0302.13.00	Pacific salmon, (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>).	15%	15%
0302.14.00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	15%	15%
0302.19.00	Other	15%	15%
0302.2	Flat fish (Pleuronectidae, bothidae, cynoglossidae, solidae, schophthalmidae and citharidae), excluding edible fish offal of Subheading 0302.91 to 0302.99:		
0302.21.00	Halibut	15%	15%
0302.22.00	Plaice	15%	15%
0302.23.00	Sole	15%	15%
0302.24.00	Turbots (<i>Psetta maxima</i>)	15%	15%
0302.29.00	Other	15%	15%
0302.3	Tunas, (of the genus thunnus), skipjack or stripebellied bonito (euthynnus (katsuwonus) pelamis), excluding edible fish offal of Subheadings 0302.91 to 0302.99:		
0302.31.00	Albacore or longfinned tunas	15%	15%
0302.32.00	Yellowfin tunas	15%	15%
0302.33.00	Skipjack or stripebellied bonito	15%	15%
0302.34.00	Bigeye tunas (<i>Thunnus obesus</i>)	15%	15%
0302.35.00	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>).	15%	15%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0302.36.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>).	15%	15%
0302.39.00	Other	15%	15%
0302.4	Herring (<i>clupea harengus</i>, <i>clupea pallasii</i>), anchovies (<i>engraulis</i> spp.), sardines (<i>sardina pilchardus</i>, <i>Sardinops</i> spp.), brisling or sprats (<i>sprattus sprattus</i>), mackerel (<i>scomber australasicus</i>, <i>scomber japonicus</i>), Indian mackerels (<i>rastrelliger</i> spp.), seerfishes (<i>scomberomorus</i> spp), jack and horse mackerel (<i>trachurus</i> spp.), jacks, crevalles (<i>caranx</i> spp), cobia (<i>rachycentron canadum</i>), silver pomfrtes (<i>pampus</i> spp.), pacific saury (<i>cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>mallotus villosus</i>), swordfish(<i>xiphias gladius</i>), kawakawa (<i>euthynnus affinis</i>), bonitos (<i>sarda</i> spp), marlins, sailfishes, spearfish (<i>istiophoridae</i>), excluding edible fish offals of Subheading 0302.90 to 0302.99:		
0302.41.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>).	15%	15%
0302.42.00	Anchovies (<i>Engraulis</i> spp.)	15%	15%
0302.43.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>).	15%	15%
0302.44.00	Mackerel (<i>Scromber scombrus</i> , <i>Scomber australasicus</i> <i>Scomber japonicas</i>).	15%	15%
0302.45.00	Jack and horse mackerel (<i>Trachurus</i> spp.).	15%	15%
0302.46.00	Cobia (<i>Rachycentron canadum</i>)	15%	15%
0302.47.00	Swordfish (<i>Xiphias gladius</i>)	15%	15%
0302.49.00	Other	15%	15%
0302.51.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>).	15%	15%
0302.52.00	Haddock (<i>Melanogrammus aeglefinus</i>)	15%	15%
0302.53.00	Coalfish (<i>Pollachius virens</i>)	15%	15%
0302.54.00	Hake (<i>Merlucius</i> spp, <i>Urophycis</i> spp)	15%	15%
0302.55.00	Alaska Pollack (<i>Theragra chalcogramma</i>)	15%	15%
0302.56.00	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>).	15%	15%
0302.59.00	Other	15%	15%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Good.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0302.7	Tilapias (oreochromis spp.) catfish (pangasius spp., silurus spp, clarias spp, ictalurus spp.), carp (cyprinus spp., carassius spp., ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus, catla catla, labeo spp., osteochilus hasselti, leptobarbus hoeveni, megalobrama spp.), eels (anguilla spp.), Nile perch (lates niloticus) and snakeheads (channa spp.), excluding edible fish offal of Subheadings 0302.91 to 0302.99:		
0302.71.00	Tilapias (Oreochromis spp.)	15%	15%
0302.72.00	Catfish (Pangasius spp., Silurus spp, Clarias spp, Ictalurus spp.).	15%	15%
0302.73.00	Carp (cyprinus spp., carassius spp., ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus, catla catla, Labeo spp., osteochilus hasselti, leptobarbus hoeveni, magalobrama spp.).	15%	15%
0302.74.00	Eels (Anguilla spp.)	15%	15%
0302.79.00	Other	15%	15%
0302.8	Other fish, excluding edible fish offal of Subheadings 0302.91 to 0302.99:		
0302.81.00	Dogfish and other sharks	15%	15%
0302.82.00	Rays and Skates (Rajidae)	15%	15%
0302.83.00	Tooth fish (Dissostichus spp.)	15%	15%
0302.84.00	Seabass (Dicentrarchus spp.)	15%	15%
0302.85.00	Seabream (Sparidae)	15%	15%
0302.89	Other		
0302.89.10	Barramundi	15%	15%
0302.89.20	Barracuda	15%	15%
0302.89.40	Bait for fishing of Heading (03.02).	15%	15%
0302.89.90	Other	15%	15%
0303.1	Salmonidae, excluding edible fish offal of Subheadings 0303.99.		
0303.11.00	Sockeye salmon (red salmon) (Oncorhynchus nerka)	15%	15%
0303.12.00	Other Pacific Salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, Oncorhynchus rhodurus).	15%	15%
0303.13.00	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho).	15%	15%
0303.14.00	Trout (Salmon trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache, Oncorhynchus chrysogaster).	15%	15%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0303.19.00	Other	15%	15%
0303.2	Tilapias (oreochromis spp.) catfish (pangasius spp., silurus spp, clarias spp, ictalurus spp.), carp (cyprinus spp., carassius spp., ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus, catla catla, Labeo spp., osteochilus hasselti, leptobarbus hoeveni, megalobrama spp.) eels (anguilla spp.), nile perch (lates niloticus) and snakeheads (channa spp.), excluding edible fish offal of Subheadings 0303.91 to 0303.99:		
0303.23.00	Tilapias (Oreochromis spp.)	15%	15%
0303.24.00	Catfish (Pangasius spp., Silurus spp, Clarias spp, Ictalurus spp.).	15%	15%
0303.25.00	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.).	15%	15%
0303.26.00	Eels (Anguilla spp.)	15%	15%
0303.29.00	Other	15%	15%
0303.3	Flat fish (pleuronectidae, bothidae, cynoglossidae, soleidae, scophthalmidae and citharidae), excluding edible fish offal of Subheading 0303.91 to 0303.99:		
0303.31.00	Halibut	15%	15%
0303.32.00	Plaice	15%	15%
0303.33.00	Sole	15%	15%
0303.34.00	Turbots (Psetta maxima)	15%	15%
0303.39.00	Other	15%	15%
0303.41	Albacore or longfinned tunas (thunnus alalunga).		
0303.41.90	Other	15%	15%
0303.42	Yellowfin tunas		
0303.42.90	Other	15%	15%
0303.43	Skipjack or stripebelled bonito		
0303.43.90	Other	15%	15%
0303.44	Bigeye tunas		
0303.44.90	Other	15%	15%
0303.45.00	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis).	15%	15%
0303.46.00	Southern bluefin tunas	15%	15%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0303.49	Other		
0303.49.90	Other	15%	15%
0303.5	Herrings (clupea harengus, clupea pallasii), anchovies (engraulis spp.), sardines (sardina pilchardus, sardinops spp.), sardinella (sardinella spp.), brisling or sprats (sprattus sprattus), mackerel (scomber scombrus, scomber australasicus, scomber japonicus), Indian mackerels (rastrelliger spp.), seerfishes (scomberomorus spp), jack and horse mackerel (trachurus spp.), jacks, crevalles (caranx spp.), cobia (rachycentron canadum), silver pomfrets (pampus spp.), pacific saury (cololabis saira), scads (decapterus spp.), capelin (mallotus villosus), swordfish (xiphias gladius), kawakawa (euthynnus affinis), bonitos (sarda spp.), marlins, sailfishes, spearfish (stiophoridae), excluding edible fish offal of Subheadings 0303.91 to 0303.99:		
0303.51.00	Herrings (Clupea harengus, Clupea pallasii).	15%	15%
0303.53.00	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.) brisling or sprats (Sprattus sprattus).	15%	15%
0303.54.00	Mackerel (Scromber scombrus, Scomber australasicus Scomber japonicus).	15%	15%
0303.55.00	Jack and horse makerel (Trachurus spp.)	15%	15%
0303.56.00	Cobia (Rachycentron canadum)	15%	15%
0303.57.00	Swordfish (Xiphias gladius)	15%	15%
0303.59.00	Other	15%	15%
0303.6	Fish of the families bregmacerotidae, eulichthyidae, gadidae, macrouridae, melanonidae, merlucciidae, moridae and muraenolepididae, excluding edible fish offal of Subheadings 0303.91 to 0303.99:		
0303.63.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus).	15%	15%
0303.64.00	Haddock (Melanogrammus aeglefinus).	15%	15%
0303.65.00	Coalfish (Pollachius virens)	15%	15%
0303.66.00	Hake (Merlucius spp, Urophycis spp)	15%	15%
0303.67.00	Alaska Pollack (Theragra chalcogramma)	15%	15%
0303.68.00	Blue whittings (Micromesistius poutassou, Micromesistius australis).	15%	15%
0303.69.00	Other	15%	15%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0303.8	Other fish, excluding edible fish offal of Subheadings 0303.91 to 0303.99:		
0303.81.00	Dogfish and other sharks	15%	15%
0303.82.00	Rays and Skates (Rajidae)	15%	15%
0303.83.00	Tooth fish (Dissostichus spp.)	15%	15%
0303.84.00	Seabass (Dicentrarchus spp.)	15%	15%
0303.89	Other		
0303.89.10	Barramundi	15%	15%
0303.89.20	Barracuda	15%	15%
0303.89.30	Barracouta	15%	15%
0303.89.90	Other	15%	15%
0303.9	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal.		
0303.91.00	Livers, roes and milt	15%	15%
0303.92.00	Shark fins	15%	15%
0303.99.00	Other	15%	15%
0304.3	Fresh or chilled fillets of tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., Ictalurus spp.), carp (cyprinus spp., carassius spp., ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus, catla catla, labeo spp., osteochilus hasselti, leptobarbus hoeveni, megalobrama spp.), eels (anguilla spp.), nile perch (lates niloticus) and snakeheads (channa spp.):		
0304.31.00	Tilapias (Oreochromis spp.)	15%	15%
0304.32.00	Catfish (Pangasius spp., Silurus spp. Clarias spp, Ictalurus spp.).	15%	15%
0304.33.00	Nile perch (Lates niloticus)	15%	15%
0304.39.00	Other	15%	15%
0304.4	Fresh or chilled fillets of other fish:		
0304.41.00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus Keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho).	15%	15%
0304.42.00	Trout (Salmon trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache, Oncorhynchus chrysogaster).	15%	15%
0304.43.00	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae, and Citharidae).	15%	15%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017	Duty Rate effective retrospectively to 1st Jan 2018
0304.44.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae.	15%	15%
0304.45.00	Swordfish (Xiphias gladius)	15%	15%
0304.46.00	Tooth fish (Dissostichus spp.)	15%	15%
0304.49.00	Other	15%	15%
0304.5	Other, fresh or chilled.		
0304.51.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.).	15%	15%
0304.52.00	Salmonidae	15%	15%
0304.53.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae.	15%	15%
0304.54.00	Swordfish (Xiphias gladius)	15%	15%
0304.55.00	Tooth fish (Dissostichus spp.)	15%	15%
0304.56.00	Dogfish and other sharks	15%	15%
0304.57.00	Rays and skates (Rajidae)	15%	15%
0304.59.00	Other	15%	15%
0304.6	Frozen fillets of tilapias (oreochromis spp.), catfish (pangasius spp., silurus spp., clarias spp., ictalurus spp.), carp (cyprinus spp., carassius spp., ctenopharyngodon idellus, hypophthalmichthys spp., cirrhinus spp., mylopharyngodon piceus, catla catla, Labeo spp., osteochilus hasselti, leptobarbus hoeveni, megalobrama spp.), eels (anguilla spp.), nile perch (lates niloticus) and snakeheads (ghanna spp.).		
0304.61.00	Tilapias (Oreochromis spp.)	15%	15%
0304.62.00	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	15%	15%
0304.63.00	Nile perch (Lates niloticus)	15%	15%
0304.69.00	Other	15%	15%
0304.7	Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:		

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0304.71.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>).	15%	15%
0304.72.00	Haddock (<i>Melanogrammus aeglefinus</i>).	15%	15%
0304.73.00	Coalfish (<i>Pollachius virens</i>)	15%	15%
0304.74.00	Hake (<i>Merluccius</i> spp, <i>Urophycis</i> spp)	15%	15%
0304.75.00	Alaska Pollack (<i>Theragra chalcogramma</i>).	15%	15%
0304.79.00	Other	15%	15%
0304.8	Frozen fillets of other fish:		
0304.81.00	Pacific salmon, (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	15%	15%
0304.82.00	Trout (<i>Salmon trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>).	15%	15%
0304.83.00	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> , and <i>Citharidae</i>).	15%	15%
0304.84.00	Swordfish (<i>Xiphias gladius</i>)	15%	15%
0304.85.00	Tooth fish (<i>Dissostichus</i> spp.)	15%	15%
0304.86.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>).	15%	15%
0304.87.00	Tunas (of the genus <i>Thunnus</i>), skipjack or stripebelled bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>).	15%	15%
0304.89.00	Other	15%	15%
0304.9	Other, frozen:		
0304.91.00	Swordfish	15%	15%
0304.92.00	Toothfish	15%	15%
0304.93.00	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.).	15%	15%
0304.94.00	Alaska Pollack (<i>Theragra chalcogramma</i>).	15%	15%
0304.95.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>).	15%	15%
0304.96.00	Dogfish and other sharks	15%	15%
0304.97.00	Rays and skates (<i>Rajidae</i>)	15%	15%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0304.99	Other		
0304.99.10	Barramundi	15%	15%
0304.99.20	Barracuda	15%	15%
0304.99.30	Barracouta	15%	15%
0304.99.90	Other	15%	15%
03.05	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION.		
0305.10.00	Flours, meals and pellets of fish, fit for human consumption.	15%	15%
0305.20.00	Livers, roes and milt of fish, dried, smoked, salted or in brine.	15%	15%
0305.3	Fish fillets, dried, salted or in brine, but not smoked:		
0305.31.00	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.).	15%	15%
0305.32.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae,	15%	15%
0305.39.00	Other	15%	15%
0305.4	Smoked fish, including fillets, other than edible fish offal:		
0305.41.00	Pacific salmon, (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	15%	15%
0305.42.00	Herrings	15%	15%
0305.43.00	Trout (<i>Salmon trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> , and <i>Oncorhynchus chrysogaster</i>).	15%	15%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0305.44.00	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.).	15%	15%
0305.49	Other		
0305.49.10	Sardines	15%	15%
0305.5	Dried fish, other than edible fish offal whether or not salted but not smoked:		
0305.51.00	Cod	15%	15%
0305.52.00	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.).	15%	15%
0305.53.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>).	15%	15%
0305.54.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>).	15%	15%
0305.59	Other		
0305.59.10	Sardines	15%	15%
0305.59.20	Tunas	15%	15%
0305.59.30	Mackerels	15%	15%
0305.59.40	Salmons	15%	15%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0305.59.90	Others	15%	15%
0305.6	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
0305.61.00	Herrings	15%	15%
0305.62.00	Cod	15%	15%
0305.63.00	Anchovies	15%	15%
0305.64.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.).	15%	15%
0305.69	Other		
0305.69.10	Sardines	15%	15%
0305.69.20	Tunas	15%	15%
0305.69.30	Mackerel	15%	15%
0305.69.40	Salmon	15%	15%
0305.69.90	Other	15%	15%
0305.7	Fish fins, heads, tails, maws and other edible fish offal:		
0305.71.00	Shark fins	15%	15%
0305.72.00	Fish heads, tails and maws	15%	15%
0305.79.00	Other	15%	15%
0306.1	Frozen:		
0306.11.00	Rock lobster and other sea crawfish	15%	15%
0306.12.00	Lobsters	15%	15%
0306.14.00	Crabs	15%	15%
0306.15.00	Norway lobsters (Nephrops norvegicus).	15%	15%
0306.16.00	Coldwater shrimps and prawns (Pandalus spp., Crangon crangon).	15%	15%
0306.17.00	Other shrimps and prawns	15%	15%
0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption.	15%	15%
0306.3	Live, fresh or chilled:		
0306.31.00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.).	15%	15%
0306.32.00	Lobsters (Homarus spp.)	15%	15%
0306.33.00	Crabs	15%	15%
0306.34.00	Norway lobsters (Nephrops norvegicus)	15%	15%
0306.35.00	Coldwater shrimps and prawns (Pandalus spp., Crangon crangon).	15%	15%
0306.36.00	Other shrimps and prawns	15%	15%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0306.39.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption.	15%	15%
0306.9	Other		
0306.91.00	Rock lobster and other sea crawfish	15%	15%
0306.92.00	Lobsters (Homarus spp.)	15%	15%
0306.93.00	Crabs	15%	15%
0306.94.00	Norway lobsters (Nephrops norvegicus)	15%	15%
0306.95.00	Shrimps and prawns	15%	15%
0306.99.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption.	15%	15%
0307.1	Oysters:		
0307.11.00	Live, fresh or chilled	15%	15%
0307.12.00	Frozen	15%	15%
0307.19.00	Other	15%	15%
0307.2	Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:		
0307.21.00	Live, fresh or chilled	15%	15%
0307.22.00	Frozen	15%	15%
0307.29.00	Other	15%	15%
0307.3	Mussels:		
0307.31.00	Live, fresh or chilled	15%	15%
0307.32.00	Frozen	15%	15%
0307.39.00	Other	15%	15%
0307.4	Cuttle fish and squid:		
0307.42.00	Live, fresh or chilled	15%	15%
0307.43.00	Frozen	15%	15%
0307.49.00	Other	15%	15%
0307.5	Octopus:		
0307.51.00	Live, fresh or chilled	15%	15%
0307.52.00	Frozen	15%	15%
0307.59.00	Other	15%	15%
0307.60.00	Snails, other than sea snails	15%	15%
0307.7	Clams, cockles and ark shells (families arcidae, arctidae, cardiidae, donacidae, hiatellidae, mactridae, mesodesmatidae, myidae, semelidae, solecurtidae, solenidae, tridacnidae and veneridae):		
0307.71.00	Live, fresh or chilled	15%	15%
0307.72.00	Frozen	15%	15%
0307.79.00	Other	15%	15%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0307.8	Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.):		
0307.81.00	Live, fresh or chilled abalone (Haliotis spp.)	15%	15%
0307.82.00	Live, fresh or chilled stromboid conchs (Stromboid spp.).	15%	15%
0307.83.00	Frozen abalone (Haliotis spp.)	15%	15%
0307.84.00	Frozen stromboid conchs (Strombus spp.)	15%	15%
0307.87.00	Other abalone (Haliotis spp.)	15%	15%
0307.88.00	Other stromboid conchs (Strombus spp.)	15%	15%
0307.9	Other, including flours, meals and pellets, fit for human consumption:		
0307.91.00	Live, fresh or chilled	15%	15%
0307.92.00	Frozen	15%	15%
0307.99	Other		
0307.99.10	Sea cucumbers (bechesdermer)	15%	15%
0307.99.90	Other	15%	15%
0308.1	Sea cucumbers (Stichopus japonicus, Holothuroidea):		
0308.11.00	Live, fresh or chilled	15%	15%
0308.12.00	Frozen	15%	15%
0308.19.00	Other	15%	15%
0308.2	Sea urchins (strongylocentrotus spp., paracentrotus lividus, loxechinus albus, echinus esculentus):		
0308.21.00	Live, fresh or chilled	15%	15%
0308.22.00	Frozen	15%	15%
0308.29.00	Other	15%	15%
0308.30.00	Jellyfish (Rhopilema spp.)	15%	15%
0308.90.00	Other	15%	15%
0407.1	BIRDS EGGS, IN SHELL, FRESH, PRESERVED OR COOKED.		
407.1	Fertilised eggs for incubation:		
0407.19.00.	Other	K0.60 per doz	K0.60 per doz
0603	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMETAL PURPOSES, FRESH, DRIED, DYED.		
0603.1	Fresh:		
0603.11.00	Roses	15%	15%
0603.12.00	Carnations	15%	15%
0603.13.00	Orchids	15%	15%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0603.14.00	Chrysanthemums	15%	15%
0603.19.00	Other	15%	15%
0603.90.00	Other	15%	15%
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
0604.20.00	Fresh	15%	15%
0604.90.00	Other	15%	15%
07.10	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN.		
0710.10.00	Potatoes	15%	15%
0710.2	Leguminous vegetables, shelled or unshelled:		
0710.21.00	Peas	15%	15%
0710.22.00	Beans	15%	15%
0710.29.00	Other	15%	15%
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach).	15%	15%
0710.40.00	Sweet corn	15%	15%
0710.80.00	Other vegetables	15%	15%
0710.90.00	Mixtures of vegetables	15%	15%
07.11	VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.		
0711.20.00	Olives	15%	15%
0711.40.00	Cucumbers and gherkins	15%	15%
0711.5	Mushrooms and truffles:		
0711.51.00	Mushrooms of the genus Agaricus	15%	15%
0711.59.00	Other	15%	15%
0711.90.00	Other vegetables; mixtures of vegetables.	15%	15%
07.12	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED.		
0712.20.00	Onions	15%	15%
0712.3	Mushrooms, wood ears (auricularia spp.), jelly fungi (tremella spp.) and truffles:		
0712.31.00	Mushrooms of the genus Agaricus	15%	15%
0712.32.00	Wood ears (Auricularia spp.)	15%	15%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
0712.33.00	Jelly-fungi (Tremella spp.)	15%	15%
0712.39.00	Other	15%	15%
0712.90.00	Other vegetables; mixtures of vegetables.	15%	15%
07.13	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT.		
0713.10.00	Peas	15%	15%
0713.20.00	Chickpeas	15%	15%
0713.3	Beans:		
0713.40.00	Lentils	15%	15%
0713.50.00	Broad beans and horse beans	15%	15%
0713.90.00	Other	15%	15%
08.04	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED.		
0804.10.00	Dates	15%	15%
0804.20.00	Figs	15%	15%
08.06	Grapes, fresh or dried.		
0806.10.00	Fresh	15%	15%
08.09	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH.		
0809.10.00	Apricots	15%	15%
0809.2	Cherries:		
0809.21.00	Sour cherries (Prunus cerasus)	15%	15%
0809.29.00	Other	15%	15%
0809.30.00	Peaches, including nectarines	15%	15%
0809.40.00	Plums and sloes	15%	15%
08.11	FRUIT AND NUTS, UNCOOKED AND COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.		
0811.10.00	Strawberries	15%	15%
0811.20.00	Raspberries, blackberries, mulberries, black, white or red currants and gooseberries.	15%	15%
0811.90.00	Other	15%	15%
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		
0812.10.00	Cherries	15%	15%
0812.90.00	Other	15%	15%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018
08.13	Fruit, dried, other than that of Headings 08.01 to 08.06; mixtures of nuts or dried fruits of this chapter.		
0813.10.00	Apricots	15%	15%
0813.20.00	Prunes	15%	15%
0813.30.00	Apples	15%	15%
0813.40.00	Other fruit	15%	15%
0813.50.00	Mixtures of nuts or dried fruits of this Chapter	15%	15%
16.02	Other prepared or preserved meat, meat offal or blood.		
1602.10.00	Homogenised preparations	15%	15%
1602.20.00	Of liver of any animal	15%	15%
1602.3	Of poultry of Heading 01.05:		
1602.31.00	Of turkeys	15%	15%
1602.32	Of fowls of the species Gallus domesticus		
1602.32.10	Chickens	15%	15%
1602.32.90	Other	15%	15%
1602.39.00	Other	15%	15%
1602.4	Of swine (pig):		
1602.41.00	Hams and cuts thereof	15%	15%
1602.42.00	Shoulders and cuts thereof	15%	15%
1602.49	Other, including mixtures.		
1602.49.90	Other	15%	15%
1602.5	Of bovine animals		
1602.50.10	Beef, corned	15%	15%
1602.50.90	Other	15%	15%
1602.9	Other, including preparations of blood of any animal.		
1602.90.10	Of crocodile	15%	15%
1602.90.20	Of kangaroo	15%	15%
1602.90.90	Other	15%	15%
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.		
1605.10.00	Crabs	15%	15%
1605.2	Shrimps and prawns:		
1605.21.00	Not in airtight container	15%	15%
1605.29.00	Other	15%	15%
1605.30.00	Lobsters	15%	15%
1605.40.00	Other crustaceans	15%	15%
1605.5	Molluscs:		
1605.51.00	Oysters	15%	15%
1605.52.00	Scallops, including queen scallops.	15%	15%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
1605.53.00	Mussels	15%	15%
1605.54.00	Cuttlefish and squid	15%	15%
1605.55.00	Octopus	15%	15%
1605.56.00	Clams, cockles and ark shells	15%	15%
1605.57.00	Abalone	15%	15%
1605.58.00	Snails, other than sea snails	15%	15%
1605.59.00	Other	15%	15%
1605.6	Other aquatic invertebrates:		
1605.61.00	Sea cucumbers	15%	15%
1605.62.00	Sea urchins	15%	15%
1605.63.00	Jellyfish	15%	15%
1605.69.00	Other	15%	15%
17.01	CANE OR BEET SUGER AND CHEMICALLY PURE SUCROSE, IN SOLID FORM.		
1701.1	Raw sugar not containing added flavouring or colouring matter:		
1701.12.00	Beet sugar	30%	30%
1701.13.00	Cane sugar specified in subheading Note 2 to this Chapter.	30%	30%
1701.14.00	Other cane sugar	30%	30%
1701.9	Other:		
1701.91.00	Containing added flavouring or colouring matter.	30%	30%
1701.99	Other		
1701.99.10	Refined sugar	30%	30%
1701.99.20	Icing sugar, being pure refined or white sugar (sucrose) in powder form having a sugar (sucrose) content greater than 96.5%.	30%	30%
1701.99.90	Other	30%	30%
1704.9	Other		
1704.90.30	Cough drops	10%	10%
18.06	CHOCOLATE AND OTHER FOOD PREPARATION CONTAINING COCOA.		
1806.3	Other in blocks, slabs or bars:		
1806.31.00	Filled	15%	15%
1806.32.00	Not filled	15%	15%
1806.9	Other		
1806.90.10	Chocolate confectionery	15%	15%
	CHAPTER 19 PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS.		
1901.20.00	Mixes and doughs for the preparation of bakers' wares of Heading 19.05	K115.00/ tonne	K115.00/tonne

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
1901.9	Other		
1901.90.20	Food preparations of flour, meal or malt extract such as Milo, Ovaltine, etc. sold in retail packs	15%	15%
1902.1	Uncooked pasta, not stuffed or otherwise prepared:		
1902.30.00	Other pasta	15%	15%
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), precooked, or otherwise prepared, not elsewhere specified or included.		
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products.	15%	15%
1904.20.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals.	15%	15%
1904.30.00	Bulgur wheat	15%	15%
1904.9	Other		
1904.90.10	Popcorn (Unpopped)	15%	15%
1904.90.90	Other	15%	15%
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.		
1905.3	Sweet biscuits; waffles and wafers:		
1905.40.00	Rusks, toasted bread and similar toasted products	15%	15%
1905.9	Other		
1905.90.10	Pastries, cakes and pancake	15%	15%
1905.90.20	Pizza	15%	15%
1905.90.30	Crisp savoury food products	15%	15%
1905.90.40	Ordinary bread	15%	15%
	CHAPTER 20: PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS.		
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		
2001.10.00	Cucumbers and gherkins	15%	15%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
2001.9	Other		
2001.90.10	Olives	15%	15%
2001.90.20	Pickles and chutneys	15%	15%
2001.90.90	Other	15%	15%
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		
2002.10.00	Tomatoes, whole or in pieces	15%	15%
2002.90.00	Other	15%	15%
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.		
2003.10.00	Mushrooms of the genus Agaricus.	15%	15%
2003.90.00	Other	15%	15%
2004.1	Potatoes		
2004.10.10	Potato chips and French Fries	15%	15%
2004.10.90	Other	15%	15%
2004.90.00	Other vegetables and mixtures of vegetables	15%	15%
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of Heading 20.06.		
2005.10.00	Homogenised vegetables	15%	15%
2005.20.00	Potatoes	15%	15%
2005.40.00	Peas (Pisum sativum)	15%	15%
2005.5	Beans (Vigna spp, Phaseolus spp):		
2005.51.00	Beans, shelled	15%	15%
2005.59.00	Other	15%	15%
2005.60.00	Asparagus	15%	15%
2005.70.00	Olives	15%	15%
2005.80.00	Sweet corn (Zea mays var saccharata).	15%	15%
2005.9	Other vegetables and mixtures of vegetables:		
2005.91.00	Bamboo shoots	15%	15%
2005.99.00	Other	15%	15%
2006.00.00	Vegetables, fruit, nuts, fruit peel and other parts of plants, preserved by sugar (drained, glace or crystallised).	15%	15%
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or Other sweetening matter.		
2007.10.00	Homogenised preparations	15%	15%
2007.9	Other:		
2007.91.00	Citrus fruit	15%	15%
2007.99	Other		
2007.99.10	Marmalades	15%	15%
2007.99.20	Fruit jellies	15%	15%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
2007.99.40	Jams, other than 2007.99.30	15%	15%
2007.99.90	Other	15%	15%
2008.11	Groundnuts		
2008.11.10	Peanut butter, other than 2008.11.21 and 2008.11.22.	15%	15%
2008.11.90	Other ground nuts (peanut)	15%	15%
2008.19.00	Other, including mixtures	15%	15%
2008.20.00	Pineapples	15%	15%
2008.30.00	Citrus fruit	15%	15%
2008.40.00	Pears	15%	15%
2008.50.00	Apricots	15%	15%
2008.60.00	Cherries	15%	15%
2008.70.00	Peaches, including nectarines	15%	15%
2008.80.00	Strawberries	15%	15%
2008.9	Other, including mixtures other than those of Subheading 2008.19:		
2008.91.00	Palm hearts	15%	15%
2008.93.00	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis idaea).	15%	15%
2008.97.00	Mixtures	15%	15%
2008.99.00	Other	15%	15%
2009.1	Orange juice:		
2009.11.00	Frozen	15%	15%
2009.12.00	Not frozen, of a Brix value not exceeding 20.	15%	15%
2009.19.00	Other	15%	15%
2009.2	Grapefruit (including pomelo) juice:		
2009.21.00	Of a Brix value not exceeding 20.	15%	15%
2009.29.00	Other	15%	15%
2009.3	Juice of any other single citrus fruit:		
2009.31.00	Of a Brix value not exceeding 20.	15%	15%
2009.39.00	Other	15%	15%
2009.4	Pineapple juice:		
2009.41.00	Of a Brix value not exceeding 20.	15%	15%
2009.49.00	Other	15%	15%
2009.50.00	Tomato juice	15%	15%
2009.6	Grape juice (including grape must):		
2009.61.00	Of a Brix value not exceeding 30.	15%	15%
2009.69.00	Other	15%	15%
2009.7	Apple juice:		
2009.71.00	Of a Brix value not exceeding 20.	15%	15%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
2009.79.00	Other	15%	15%
2009.8	Juice of any other fruit or vegetable:		
2009.81.00	Cranberry (Vaccinium macrocarpon, Vacciniumoxycocos, Vaccinium vitis idaea) juice.	15%	15%
2009.89.00	Other	15%	15%
	CHAPTER 21 MISCELLANEOUS EDIBLE PREPARATIONS.		
2101.1	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11.00	Extracts, essences and concentrates.	15%	15%
2101.12.00	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee.	15%	15%
2101.20.00	Extracts, essences and concentrates, of tea or mate', and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate'.	15%	15%
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	15%	15%
2106.9	Other:		
2106.90.30	Sweets, gums and the like containing synthetic sweetening agents.	15%	15%
2106.90.40	Cordials (lemon, orange, grapefruit, other citrus fruit, pineapple and others).	15%	15%
	CHAPTER 23: RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER.		
2309.9	Other		
2309.90.30	Stock feed, sold in bags of more than 50kg	K50/tonne	K50/tonne
	CHAPTER 25: SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT.		
2501.00.10	Salt package in containers/bags less than 25Kg.	5%	5%
3401.1	Soap and other organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes and papers, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
3401.10.30	Shaving soaps	15%	15%
3401.30.00	Organic surface-active products and preparation for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap.	15%	15%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
3402.2	Preparation put up for retail sale.		
3402.20.30	Synthetic detergents in liquid form.	15%	15%
3402.20.40	Liquid bleaches	15%	15%
3402.90.00	Other	15%	15%
34.05	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS, (WHETHER OR NOT IN THE FORM OF PAPER WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 34.04.		
3405.40.00	Scouring pastes and powders and other scouring preparations.	15%	15%
3406.00.00	Candles, tapers and the like.	15%	15%
3605.00.00	Matches, other than pyrotechnic articles of Heading 36.04.	2 toea per box	2 toea per box
	CHAPTER 38: MISCELLANEOUS CHEMICAL PRODUCTS.		
3808.9	Other		
3808.90.90	Other	15%	15%
3808.94.00	Disinfectants	15%	15%
	CHAPTER 41: RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER.		
4103.2	Of reptiles		
4103.20.10	Of crocodile	15%	15%
4106.4	Of reptiles		
4106.40.10	Of crocodiles	15%	15%
4113.3	Of reptiles		
4113.30.10	Of crocodiles	15%	15%
4202.1	Trunks, suitcases, vanity cases, executive cases, briefcases, school satchels and similar containers:		
4202.11.00	With outer surface of leather or of composition leather.	15%	15%
4202.12.00	With outer surface of plastics or of textile materials.	15%	15%
4202.19.00	Other	15%	15%
4202.2	Handbags, whether or not with shoulder strap, including those without handle:		
4202.21.00	With outer surface of leather or of composition leather.	15%	15%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
4202.22.00	With outer surface of sheeting of plastics or of textile materials.	15%	15%
4202.29.00	Other	15%	15%
4202.3	Articles of a kind normally carried in the pocket or in the handbag:		
4202.31.00	With outer surface of leather or of composition leather or of textile materials.	15%	15%
4202.32.00	With outer surface of sheeting of plastics or of textile materials.	15%	15%
4202.39.00	Other	15%	15%
4202.9	Other:		
4202.91.00	With outer surface of leather or of composition leather.	15%	15%
4202.92.00	With outer surface of sheeting of plastics or of textile materials.	15%	15%
4202.99.00	Other	15%	15%
4202.32.00	With outer surface of sheeting of plastics or of textile materials.	15%	15%
4202.39.00	Other	15%	15%
4202.9	Other:		
4202.91.00	With outer surface of leather or of composition leather.	15%	15%
4202.92.00	With outer surface of sheeting of plastics or of textile materials.	15%	15%
4202.99.00	Other	15%	15%
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.		
4203.10.00	Articles of apparel	15%	15%
4203.2	Gloves, mitten and mitts:		
4203.21.00	Specially designed for use in sports.	15%	15%
4203.29.00	Other	15%	15%
4203.30.00	Belts and bandolie	15%	15%
4203.40.00	Other clothing accessories.	15%	15%
4205.00.00	Other articles of leather or of composition leather.	15%	15%
4206.00.00	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons.	15%	15%
4408.1	Coniferous		
4408.10.10	sheets for veneering, laminated wood for plywood, sawn lengthwise, sliced or peeled, whether or not planed, sanded spliced or end jointed, less than 6mm.	50%	50%
4408.10.90	Other	50%	50%
4408.31.00	Dark Red Meranti, Light Red Meranti and Meranti Baka.	50%	50%

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Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
4408.39.10	Sheets of veneering, laminated wood for plywood, sawn lengthwise, sliced or peeled, whether or not planed, sanded spliced or end joined, less than 6mm.	50%	50%
4408.39.90	Other	50%	50%
4408.90.00	Other	50%	50%
4413	Densified wood, in blocks, plates, strips or profile shapes.		
4413.00.10	Profile shapes	15%	15%
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar object.	15%	15%
44.15	Packing cases, boxes, crates, drums and similar packing, of wood; cabledrums of wood; pallets, box pallets and other load boards, of wood.		
4415.20.00	Pallets, box pallets and other load boards.	15%	15%
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		
4418.10.00	Windows, French windows and their frames.	15%	15%
4418.20.00	Doors and their frames and thresholds.	15%	15%
4418.40.00	Shuttering for concrete constructional.	15%	15%
4418.50.00	Shingles and shakes	15%	15%
4418.60.00	Post and beams	15%	15%
4418.7	Assembled flooring panels:		
4418.74.00	Other, for mosaic floors	15%	15%
4418.75.00	Other, multilayer	15%	15%
4418.79.00	Other	15%	15%
4418.9	Other:		
4418.99.00	Other	15%	15%
44.21	Other Articles Of Wood.		
4421.10.00	Clothes hangers	15%	15%
4421.9	Other:		
4421.90.10	Clothes pegs	15%	15%
4421.90.20	Toothpicks	15%	15%
4421.90.30	Coffins	15%	15%
4421.90.90	Other	15%	15%
4421.99.00	Other	15%	15%
4601.2	Mats. Matting and screens of vegetable materials.		
4601.22.00	Of rattan	15%	15%
4601.29.00	Other	15%	15%
4601.9	Other:		
4601.93.00	Of rattan	15%	15%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
4601.94.00	Of other vegetable material	15%	15%
4601.99.00	Other	15%	15%
4602.1	Of vegetable materials:		
4602.12.00	Of rattan	15%	15%
4602.19.00	Other	15%	15%
4602.9	Other		
4602.90.10	Baskets specifically designed for use in the pearl industry.	15%	15%
4602.90.90	Other	15%	15%
6207.2	Night shirts and pyjamas:		
6207.21.00	Of cotton	15%	15%
6207.22.00	Of manmade fibres	15%	15%
6207.29.00	Of other textile materials	15%	15%
6208.2	Night dresses and pyjamas:		
6208.21.00	Of cotton	15%	15%
6208.22.00	Of manmade fibres	15%	15%
6208.29.00	Of other textile materials	15%	15%
62.10	GARMENTS, MADE UP OF FABRICS OF HEADING 56.02, 56.03, 59.03, 59.06 OR 59.07.		
6210.10.00	Of fabrics of Heading 56.02 or 56.03	15%	15%
6210.20.00	Other garments, of the type described in Subheadings 6201.11.00 to 6201.19.00	15%	15%
6210.30.00	Other garments, of the type described in Subheadings 6202.11.00 to 6202.19.00	15%	15%
6210.40.90	Other	15%	15%
6212.90.90	Other	15%	15%
62.13	Handkerchiefs.		
6213.20.00	Of cotton	15%	15%
6213.90.00	Of other textile materials	15%	15%
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.		
6214.10.00	Of silk or silk waste	15%	15%
6214.20.00	Of wool or fine animal hair	15%	15%
6214.30.00	Of synthetic fibres	15%	15%
6214.40.00	Of artificial fibres	15%	15%
6214.90.00	Of other textile materials	15%	15%
62.15	Ties, bow ties and cravats.		
6215.10.00	Of silk or silk waste	15%	15%
6215.20.00	Of manmade fibres	15%	15%
6215.90.00	Of other textile materials	15%	15%
6217.1	Accessories		
6217.10.20	Dress shields	15%	15%
6217.10.30	Belts of all kinds	15%	15%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
63.03	CURTAINS (INCLUDING DRAPES AND INTERIOR BLINDS; CURTAIN OR BED VALANCES.		
6303.1	Knitted or crocheted:		
6303.12.00	Of synthetic fibres	15%	15%
6303.19.00	Of other textile materials	15%	15%
6303.9	Other		
6303.91.00	Of cotton	15%	15%
6303.92.00	Of synthetic fibres	15%	15%
6303.99.00	Of other textile materials	15%	15%
6307.9	Other		
6307.90.10	Dress patterns	15%	15%
6307.90.20	Flags and banners	15%	15%
6307.90.30	Loose cover for motor cars	15%	15%
6307.90.40	Cushion covers	15%	15%
6307.90.90	Other	15%	15%
64.02	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTIC.		
6402.1	Sports footwear:		
6402.20.00	Footwear with upper straps or thongs assembled to the sole by means of plugs.	15%	15%
6403.1	Sports footwear:		
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.	15%	15%
6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	15%	15%
6810.9	Other articles:		
6810.91.00	Prefabricated structural components for building or civil engineering.	15%	15%
6815.99	Other		
6815.99.10	Statuettes and ornaments and articles of personal adornments.	15%	15%
69.13	Statuettes and other ornamental ceramic articles.		
6913.10.00	Of porcelain or china	15%	15%
6913.90.00	Other	15%	15%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
	CHAPTER 71 NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLE THEREOF; IMITATION JEWELLERY; COIN.		
7009.9	Other:		
7009.92.00	Framed	15%	15%
7113.1	Of precious metal whether or not plated or clad with precious metal:		
7113.11.00	Of silver, whether or not plated or clad with other precious metal.	30%	30%
7113.19.00	Of other precious metal, whether or not plated or clad with precious metal.	30%	30%
7113.20.00	Of base metal clad with precious metal.	30%	30%
71.14	Articles or goldsmiths' of silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.		
7114.11.00	Of silver, whether or not plated or clad with other precious metal.	30%	30%
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal.	30%	30%
7114.20.00	Of base metal clad with precious metal	30%	30%
71.15	Other articles of precious metal or of metal clad with precious metal.		
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum.	30%	30%
7115.9	Other		
7115.90.10	Handbags and the like of precious metal or fitted with pearls, precious stones, etc.	30%	30%
7115.90.90	Other	30%	30%
71.16	Articles of natural or cultured pearls, precious or semiprecious stones (natural, synthetic or reconstructed).		
7116.10.00	Of natural or cultured pearls.	30%	30%
7116.20.00	Of precious or semiprecious stones (natural, synthetic or reconstructed).	30%	30%
7117.1	Of base metal, whether or not plated with precious metal:		
7117.11.00	Cufflinks and studs	30%	30%
7117.19.00	Other	30%	30%
7117.90.00	Other	30%	30%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
73.08	Structures (excluding prefabricated buildings of Heading 94.06) and parts of structures (for example, bridges and bridge sections, lock gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.		
7308.20.00	Towers and lattice masts	15%	15%
7308.30.00	Doors, windows and their frames and thresholds for doors.	15%	15%
7308.40.00	Equipment for scaffolding, shuttering, propping or pit propping.	15%	15%
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, Of copper.		
7418.10.00	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.	15%	15%
82.11	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 82.08, AND BLADES THEREFOR.		
8211.93.10	Knives, of spring type opening	30%	30%
8304.00.00	Filing cabinets, card index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipment, of base metal, other than office furniture of Heading 94.03.	15%	15%
83.06	Bells, gongs and the like, nonelectric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.		
8306.10.00	Bells, gongs and the like	15%	15%
8306.21.00	Plated with precious metal	15%	15%
8306.29.00	Other	15%	15%
8306.30.00	Photograph, picture or similar frames; mirrors.	15%	15%
83.09	Stoppers, caps and lids (including crown corks, crew caps and pouring (stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.		

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
8309.10.00	Crown corks	15%	15%
8310.00.00	Sign plates, nameplates, address plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of Heading 94.05.	15%	15%
8418.9	Parts:		
8418.91.00	Furniture designed to receive refrigerating or freezing equipment.	15%	15%
8452.2	Other sewing machines:		
8452.90.00	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines.	15%	15%
9401.7	Other seats, with metal frames:		
9401.71.00	Upholstered	15%	15%
9401.79.00	Other	15%	15%
9401.80.00	Other seats	15%	15%
9401.90.00	Parts	15%	15%
94.03	Other furniture and parts thereof.		
9403.10.00	Metal furniture of a kind used in offices	15%	15%
9403.20.00	Other metal furniture	15%	15%
9403.70.00	Furniture of plastics	15%	15%
9403.8	Furniture of other materials, including cane osier, bamboo or similar, materials:		
9403.83.00	Of rattan	15%	15%
9403.89.00	Other	15%	15%
9403.90.00	Parts	15%	15%
9404.2	Mattresses:		
9404.21.00	Of cellular rubber or plastics, whether or not covered.	15%	15%
9404.29.00	Of other materials	15%	15%
9404.30.00	Sleeping bags	15%	15%
9404.90.00	Other	15%	15%
94.06	Prefabricated buildings.		
9406.10.00	Of wood	30%	30%
9406.90.00	Other	30%	30%
96.01	Worked ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).		
9601.10.00	Worked ivory and articles of ivory.	15%	15%
9601.9	Other		
9601.90.10	Shell money	15%	15%

Customs Tariff (2019 Budget)(Amendment)

Tariff Item.	Description of Goods.	Duty Rate From 1st Jan 2015 until 31st Dec 2017.	Duty Rate effective retrospectively to 1st Jan 2018.
9601.90.90	Other	15%	15%
9602.00.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	15%	15%
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		
9613.10.00	Pocket lighters, gas fuelled, non-refillable.	15%	15%
9613.20.00	Pocket lighters, gas fuelled, refillable.	15%	15%
9613.80.00	Other lighters	15%	15%
9613.90.00	Parts	15%	15%
9614.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	15%	15%
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder puffs and pads for the application of cosmetics or toilet preparations.		
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads therefor.	15%	15%
9616.20.00	Powder puffs and pads for the application of cosmetics or toilet preparations.	15%	15%

2. RATES OF EXPORT DUTY (AMENDMENT TO SCHEDULE 2).

Schedule 2 of the Principle Act is amended by repealing the tariff item, description, rates and remarks of goods shown below and replacing them with the following tariff item, description, rates of goods and remarks shown below:

Export Item.	Class of Goods.	Export Duty Rates as of 1 Jan2019.	Remarks.
0308.1	Sea Cucumber (Stichopus japonicus, Holothuroidea).		
0308.11.00	Live, fresh and chilled	K15 per Kg	P&R
0308.12.00	Frozen	K15 per Kg	P&R
0308.19.00	Other	K15 per Kg	P&R

SECOND READING SPEECH

EXCISE TARIFF (2019 Budget) BILL 2018

MR. SPEAKER,

THE BILL PROPOSES:

- AN AMENDMENT TO SUSPEND THE FIVE (5) PER CENT SIX (6) MONTHLY INDEXATION APPLIED TO ALCOHOL BASE RATES. THE SUSPENSION WILL BE FOR EIGHTEEN (18) MONTHS COMMENCING 1ST DECEMBER 2018 AND ENDING 31ST MAY 2020. FROM 1ST JUNE 2020, THE EXCISE INDEXATION RATE FOR ALCOHOL WILL REDUCE TO 2.5% EVERY SIX MONTHS. THIS AMENDMENT IS INTENDED TO MINIMIZE THE IMPACT OF INDEXATION POLICY ON THE ALCOHOL EXCISE BASE RATES.
- AN AMENDMENT TO SUSPEND THE FIVE (5) PER CENT SIX MONTHLY INDEXATION APPLIED TO TOBACCO BASE RATES. THE SUSPENSION WILL BE FOR SIX (6) MONTHS COMMENCING 1ST DECEMBER 2018 AND ENDING 31 MAY 2019. FROM 1 JUNE 2019, THE EXCISE INDEXATION RATE FOR TOBACCO WILL REDUCE TO 2.5% EVERY SIX MONTHS. THIS AMENDMENT IS INTENDED TO MINIMIZE THE IMPACT OF INDEXATION POLICY ON THE TOBACCO EXCISE BASE RATES.
- AN AMENDMENT TO INSERT A SECOND EXCISE TIER FOR TOBACCO AT HALF THE PRICE OF THE MAIN TIER. THE AMENDMENT WILL BE VALID FOR ONE YEAR COMMENCING 1ST DECEMBER 2018 AND ENDING 30TH NOVEMBER 2019. THIS AMENDMENT IS INTENDED TO CREATE AN INCENTIVE TO SHIFT CONSUMERS FROM THE UNTAXED TOBACCO MARKET SEGMENT INTO THE TAXED SEGMENT. THE MEASURE IS AIMED AT IMPROVING LOCAL INDUSTRY COMPETITIVENESS AGAINST CHEAP ILLICIT TOBACCO PRODUCTS.
- AN AMENDMENT TO REMOVE SEVERAL EXCISABLE LUXURY GOODS UNDER "OTHER GOODS" SUCH AS TV, PLAYBOX, MICROWAVE, ETC THAT ARE NOW CONSIDERED HOUSEHOLD NEEDS. THIS AMENDMENT IS INTENDED TO ENSURE EXCISE TAX DOES NOT APPLY ON LUXURY GOODS THAT ARE NO LONGER CONSIDERED LUXURY SO THAT HOUSEHOLD NECESSITIES SUCH AS MICROWAVE OR TV IS MADE AFFORDABLE.

MR. SPEAKER, I COMMEND THE BILL.

EXPLANATORY MEMORANDUM

Excise Tariff (2019 Budget) Bill 2018

This bill proposes:

- an amendment to suspend the five (5) per cent six monthly indexation applied to alcohol base rates. The suspension will be for eighteen (18) months commencing 1st December 2018 and ending 31st May 2020. From 1st June 2020, the excise indexation rate for alcohol will reduce to 2.5% every six months. This amendment is intended to minimize the impact of indexation policy on the alcohol excise base rates.
- an amendment to suspend the five (5) per cent six monthly indexation applied to tobacco base rates. The suspension will be for six (6) months commencing 1st December 2018 and ending 31st May 2019. From 1st June 2019, the excise indexation rate for tobacco will reduce to 2.5% every six months. This amendment is intended to minimize the impact of indexation policy on the tobacco excise base rates.
- an amendment to insert a second excise tier for tobacco at half the price of the main tier. The amendment will be valid for one year commencing 1st December 2018 and ending 30th November 2019. This amendment is intended to create an incentive to shift consumers from the untaxed tobacco market segment into the taxed segment. The measure is aimed at improving local industry competitiveness against cheap illicit tobacco products.
- an amendment to remove several excisable luxury goods under “Other Goods” such as TV, Playbox, microwave, etc that are now considered household needs. This amendment is intended to ensure excise tax does not apply on luxury goods that are no longer considered luxury so that household necessities such as microwave or TV is made affordable.

Draft of 8/11/2018



No. of 2018.

Excise Tariff (Amendment) Bill 2018.

ARRANGEMENT OF CLAUSE.

Excise Tariff (Amendment of Schedule 1 - Duties on Excise).



A BILL

For

AN ACT

entitled

Excise Tariff (Amendment) Act 2018,

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

MADE by the National Parliament to come into operation on -

- (a) 1 December 2018 for Paragraphs (a), (b) and (c); and
- (b) 1 January 2019 for paragraph (d).

EXCISE TARIFF (AMENDMENT OF SCHEDULE 1 - DUTIES ON EXCISE).

Schedule 1 of the Principal Act is amended by -

- (a) repealing the following tariff item, description of goods and rates of excise duty and remarks relating to alcohol and replacing them with the following:

Tariff Item.	Description.	From 1 st December 2018 to 31 st May 2020.	From 1 st June 2020 and onwards.	Remarks
2203.00.10	Beer or mixed drinks containing beer, not more than 2.5% alcohol by volume.	K69.86 per lal	K71.61 per lal	The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31 st of May and 30 th November each year.
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	K92.40 per lal	

Excise Tariff (Amendment)

Tariff Item.	Description.	From 1 st December 2018 to 31 st May 2020	From 1 st June 2020 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.	K102.72 per lal	K105.29 per lal	The Alcohol excise indexation policy is suspended effective 1 st December 2018 and ending 31 st May 2020. Thereafter reduced to 2.5% starting 1 st June 2020 and onwards.
2203.00.40	Beer or mixed drinks containing beer, more than 4.5% alcohol by volume.	K119.29 per lal	K122.27 per lal	
2204.10.10	Sparkling wine of fresh grapes: sold in containers holding less than 2 litres.	K126.57 per lal	K129.73 per lal	
2204.10.20	Sparkling wine of fresh grapes: sold in containers holding 2 litres or more.	K126.71 per lal	K129.88 per lal	
2204.29.10	Wine of fresh grapes, including fortified wines and grape must sold in containers holding 2 litres or less.	K126.71 per lal	K129.88 per lal	
2204.29.90	Wine of fresh grapes, including fortified wines and grape must; sold in containers holding less than 2 litres.	K126.71 per lal	K129.88 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	K129.88 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	K129.88 per lal	
2206.00.10	Other fermented beverages (for example cider, perry, mead), mixtures of fermented beverages and non-alcoholic beverages, made from fruit grown in Papua New Guinea.	K58.88 per lal	K60.35 per lal	

Excise Tariff (Amendment)

Tariff Item.	Description.	From 1 st December 2018 to 31 st May 2020.	From 1 st June 2020 and onwards.	Remarks
2206.00.90	Other fermented beverages	K119.14 per lal	K122.12 per lal	<p>The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31st of May and 30th November each year.</p> <p>The Alcohol excise indexation policy is suspended effective 1st December 2018 and ending 31st May 2020. Thereafter reduce to 2.5% commencing 1st June 2020.</p>
2208.2	Spirits obtained by distilling grape wine or grape mare			
2208.20.10	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%.	K126.55 per lal	129.71 per lal	
2208.20.20	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%.	K135.77 per Lal	K139.16 per lal	
2208.20.90	Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.	K126.71 per lal	K129.88 per lal	
2208.3	Whiskies:			
2208.30.10	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by-volume not more than 50%.	K126.55 per lal	K129.71 per lal	
2208.30.20	Undenatured ethyl alcohol, spirits, liquors and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%.	K135.77 per lal	K139.16 per lal	
2208.30.90	Other, undenatured ethyl alcohol, spirits, liquors and other spirituous beverages.	K126.71 per lal	K129.88 per lal	
2208.4	Rum and tafia:			
2208.40.10	Undenatured ethyl alcohol, spirits, liquors and other spirituous beverages, containing alcohol by volume not more than 50%.	K126.55 per lal	K129.71 per lal	

Excise Tariff (Amendment)

Tariff Item.	Description.	From 1 st December 2018 to 31 st May 2020.	From 1 st June 2020 and onwards.	Remarks
2208.40.20	Undenatured ethyl alcohol, spirits, liquors and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%.	K135.77 per lal	K139.16 per lal	<p>The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31st of May and 30th November each year.</p> <p>The Alcohol excise indexation policy is suspended effective 1st December 2018 and ending 31st May 2020. Thereafter, reduced to 2.5% starting 1st June 2020.</p>
2208.40.90	Other, undenatured ethyl alcohol, spirits, liquors and other spirituous beverages.	K126.71 per lal	K129.88 per lal	
2208.5	Gin and Geneva:			
2208.50.10	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%.	K126.55 per lal	K129.71 per lal	
2208.50.20	Undenatured ethyl alcohol, spirits, liquors and other spirituous beverages, containing alcohol by volume more than 50% and less than 80%.	K135.77 per lal	K139.16 per lal	
2208.50.90	Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.	K126.71 per lal	K129.88 per lal	
2208.6	Vodka:			
2208.60.10	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%.	K126.55 per lal	K129.71 per lal	
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	K139.16 per lal	
2208.60.90	Other, undenatured ethyl alcohol, spirits, liquors and other spirituous beverages.	K126.71 per lal	K129.88 per lal	

Excise Tariff (Amendment)

Tariff Item.	Description.	From 1 st December 2018 to 31 st May 2020.	From 1 st June 2020 and onwards.	Remarks
2208.7	Liqueurs and cordials:			
2208.70.10	Undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages, containing alcohol by volume not more than 50%.	K126.55 per lal	K129.71 per lal	
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	K139.16 per lal	The duty rate for Alcohol products is adjusted at 6 monthly intervals, on 31 st of May and 30 th November each year. The Alcohol excise indexation policy is suspended effective 1 st December 2018 and ending 31 st May 2020. Thereafter reduced to 2.5% starting 1 st June 2020.
2208.70.90	Other, undenatured ethyl alcohol, spirits, liqueurs and other spirituous beverages.	K126.71 per lal	K129.88 per lal	
2208.90.20	Mixed drinks of a strength more than 3% alcohol by volume, not for medicinal purposes.	K83.78 per lal	K85.87 per lal	
2208.90.30	Mixed drinks of a strength more than 3% and not more than 4.5% alcohol by volume, not for medicinal purposes.	K102.60 per lal	K105.17	
2208.90.40	Mixed drinks more than 4.5% alcohol by volume, not for medicinal purposes.	K119.15 per lal	K122.13 per lal	

”; and

Excise Tariff (Amendment)

- (b) repealing the following tariff item, description of goods and rates of excise duty and remarks relating to Tobacco and replacing them with the following:

Tariff Item.	Description.	From 1 st December 2018 to 31 st May 2019	From 1 st June 2019 and onwards	Remarks
2402.10.00	Cigars, cheroots and cigarillos containing tobacco	K419.33 per kg	K429.81 per kg	The duty rate for Tobacco products is adjusted at 6 monthly intervals, on 31 st of May and 30 th November each year. The Tobacco excise indexation policy is suspended effective 1 st December 2018 and ending 31 st May 2019. Thereafter reduced to 2.5% starting 1 st June 2019
2402.20.10	Cigarettes of tobacco or tobacco substitutes with filter containing tobacco. Manufacturer's selling price (MSP) K16.00 and above per 25's pack or K640.00 per thousand sticks.	K419.33 per 1000 sticks	K429.81 Per 1000 sticks	
2402.20.20	Cigarettes of tobacco or tobacco substitutes without filter containing dark fired tobacco (Spear or equivalent).	K209.70 per 100 sticks	K214.94 Per 1000 sticks	
2403.11.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	K139.81 per kg	K143.31 per kg	
2403.11.30	Chewing tobacco	K139.81 per kg	K143.31 per kg	
2403.11.40	Snuff	K139.81 per kg	K143.31 per kg	
2403.11.50	Twist or trade tobacco	K139.81 per kg	K143.31 per kg	
2403.11.60	Stick tobacco	K139.81 per kg	K143.31 per kg	
2403.11.70	Coarse Shredded Tobacco for roll your own Cigarettes	K67.6 per kg	K69.29 per kg	
2403.91.00	"Homogenised" or reconstituted" tobacco	K194.20 per kg	K199.06 per kg	
2403.99.00	Other	K139.81 per kg	K143.31 per kg	

"; and

Excise Tariff (Amendment)

(c) inserting a new excise heading, called Second Tobacco Excise Tier, as follows:

Tariff Item.	Description.	From 1st December 2018 until 30th November 2019.	Remarks
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 six monthly excise indexation to assist local tobacco manufacturers against cheap illicit tobacco products for one year 2019.</p> <p>For local manufacturers to sell in this second tier, it must first sell the main tier (2402.20.10) to qualify. Only 50% of the main tier (2402.20.10) 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

(d) repealing the tariff item, description of goods and rates of excise duty relating to luxury goods as follows:

Tariff Item.	Description.	From 1st January 2019.
33.03	Perfumes	30%
8451.21.00	Drying machines of a capacity not exceeding 10kg	30%
8516.3	Electric-thermic hair-dressing and hand-drying apparatus	30%
8516.5	Microwave ovens	30%
85.19	Sound recording or reproducing apparatus.	30%
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	30%
8525.80.00	Television cameras, digital cameras and video camera recorders.	30%
85.28	Monitors and Projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus.	30%
9002.11.00	Objective lenses for cameras, projectors or photographic enlargers or reducers.	30%
9005.10.00	Binoculars	30%
95.04	Articles for funfair, table or parlous games.	30%

SECOND READING SPEECH

GOODS AND SERVICES TAX (2019 BUDGET)(AMENDMENT) BILL 2018

MR SPEAKER,

THIS BILL PROPOSES:

- AN AMENDMENT TO REMOVE THE GOODS AND SERVICES TAX (GST) ZERO-RATING STATUS ON SUPPLIES MADE TO RESOURCE COMPANIES. ALL SUPPLIES MADE TO MINING, PETROLEUM OR GAS COMPANIES WILL NOW BE SUBJECT TO THE FULL 10% GOODS AND SERVICES TAX (GST) RATE. THE ADMINISTRATION OF THIS PARTICULAR ZERO-RATING PROVISION WAS BECOMING TOO COMPLEX AND WAS FRAUGHT WITH ABUSE. THE AMENDMENT IS INTENDED TO SAFEGUARD GOVERNMENT REVENUE AND SIMPLIFY TAX ADMINISTRATION.
- AN AMENDMENT TO TIDY UP INCORRECT LEGISLATIVE REFERENCES IN THE REFUND PROVISIONS.

MR SPEAKER, I COMMEND THE BILL.

EXPLANATORY MEMORANDUM

Goods and Services Tax (2019 Budget)(Amendment) Bill 2018

The Bill proposes:

- an amendment to remove the Goods and Services Tax (GST) zero-rating status on supplies made to resource companies. All supplies made to mining, petroleum or gas companies will now be subject to the full 10% goods and services tax (GST) rate. The administration of this particular zero-rating provision was becoming too complex and was fraught with abuse. The amendment is intended to safeguard government revenue and simplify tax administration.
- an amendment to tidy up incorrect legislative references in the refund provisions.



No: of 2018.

Goods and Services Tax (2019 Budget)(Amendment) Bill 2018.

ARRANGEMENT OF CLAUSES.

1. Other Zero Rated Goods (Amendment of Section 21).
2. Refund of Excess Tax (Amendment of Section 91).



A BILL

For

AN ACT

Entitled

Goods and Services Tax (2019 Budget)(Amendment) Act 2018,

Being an Act to amend the *Goods and Services Tax Act 2003*,

MADE by the National Parliament and deemed to come into operation on 1 January 2019.

1. OTHER ZERO RATED GOODS (AMENDMENT OF SECTION 21).

Section 21 of the Principal Act is amended by repealing Paragraph (d) of Subsection (1).

2. REFUND OF EXCESS TAX (AMENDMENT OF SECTION 91).

Section 91 of the Principal Act is amended as follows:

- (a) in Subsection (2) by repealing the figure “2” appearing in Subsection (2)” and replacing it with the figure “3”; and
- (b) in Subsection (3) by repealing the figure “1” appearing in “Subsection (1)” and replacing it with the figure “2”.

SECOND READING SPEECH

INCOME TAX (2019 BUDGET)(AMENDMENT) BILL 2018

MR SPEAKER,

THE BILL PROPOSES:

- AN AMENDMENT TO REMOVE THE EDUCATION REBATE TO SIMPLIFY ADMINISTRATION.
- AN AMENDMENT TO REDUCE THE LOSS CARRY FORWARD TIME PERIOD TO 20 YEARS FOR RESOURCE COMPANIES AND PRIMARY PRODUCTION AND 7 YEARS FOR OTHER TAXPAYERS RESPECTIVELY TO ALIGN WITH CARRY FORWARD RULE RELATING TO ALLOWABLE EXPLORATION EXPENDITURE (AEE) AND THE 7 YEARS RECORD KEEPING PERIOD. THIS IS TO SIMPLIFY TAX ADMINISTRATION.
- AN AMENDMENT TO ALLOW NON-RESIDENT INSURERS TO LODGE MONTHLY AND ON THE 21ST OF THE FOLLOWING MONTH TO SIMPLIFY REVENUE ADMINISTRATION.
- AN AMENDMENT TO ENABLE INTERNAL REVENUE COMMISSION (IRC) THE POWERS TO PROSECUTE THE IRC OFFICERS AND OTHER EXTERNAL OFFENDERS INVOLVED IN SOLICITING OR BRIBERY OFFENCE. THIS AMENDMENT IS INTENDED TO ACT AS A DETERRENCE MEASURE TO IRC STAFF AS WELL AS TO THE TAXPAYING PUBLIC.
- AN AMENDMENT TO FACILITATE AND RECTIFY PNG'S MEMBERSHIP TO GLOBAL FORUM AND SIGNING OF THE MULTILATERAL INSTRUMENT ON BEPS AND STRENGTHENING SECRECY PROVISION FOR TREATY PARTNERS. THE AMENDMENT IS INTENDED TO RESTRICT IRC FROM SHARING INFORMATION OBTAINED UNDER ANY TAX TREATY.
- AN AMENDMENT TO REMOVE PROVISION ON DIVIDEND WITHHOLDING TAX CREDIT FOR INDIVIDUALS GIVEN IT IS NOW A FINAL TAX. THE AMENDMENT REMOVES THE REQUIREMENT TO PAY CREDIT GIVEN THE TAX AT THE INDIVIDUAL LEVEL IS A FINAL TAX.
- MAKES OTHER MINOR TECHNICAL AMENDMENTS TO CORRECT DRAFTING ERRORS.

MR SPEAKER, I COMMEND THE BILL.

EXPLANATORY MEMORANDUM

Income Tax (2019 Budget)(Amendment) Bill 2018

The Bill proposes:

- an amendment to remove the education rebate to simplify administration.
- an amendment to reduce the loss carry forward time period to 20 years for resource companies and primary production and 7 years for other taxpayers respectively to align with carry forward rule relating to Allowable Exploration Expenditure (AEE) and the 7 years record keeping period. This is to simplify tax administration.
- an amendment to allow non-resident insurers to lodge monthly and on the 21st of the following month to simplify revenue administration.
- an amendment to enable Internal Revenue Commission (IRC) the powers to prosecute the IRC officers and other external offenders involved in soliciting or bribery offence. This amendment is intended to act as a deterrence measure to IRC staff as well as to the taxpaying public.
- an amendment to facilitate and rectify PNG's membership to global forum and signing of the multilateral instrument on BEPS and strengthening secrecy provision for treaty partners. The amendment is intended to restrict IRC from sharing information obtained under any tax treaty.
- an amendment to remove provision on dividend withholding tax credit for individuals given it is now a final tax. The amendment removes the requirement to pay credit given the tax at the individual level is a final tax.
- makes other minor technical amendments to correct drafting errors.



No: of 2018.

Income Tax (2019 Budget) (Amendment) Bill 2018.

ARRANGEMENT OF CLAUSES.

1. Officers to observe secrecy (Amendment of Section 9).
2. Losses of previous years (Amendment of Section 101).
3. Deduction for allowable capital expenditure (Amendment of Section 155E).
4. Prescribed contracts income not included in assessable (Amendment of Section 196F).
5. Interpretation (Amendment of Section 198).
6. Rebate of educational expenses (Amendment of Section 214B).
7. Credits in respect of deductions made from dividends (Repeal of Section 219A).
8. Duties of paying Authority (Amendment of Section 280).
9. New Section 322B.

“322B. OFFENCES RELATING TO IRC OFFICERS.”.



A BILL

for

AN ACT

entitled

Income Tax (2019 Budget)(Amendment) Act 2018,

Being an Act to amend the *Income Tax Act 1959*.

MADE by the National Parliament and deemed to come into operation -

- (a) with respect to Section 3 - on 1 January 2012; and
- (b) with respect to Sections 4, 5 and 8 - on 1 January 2017; and
- (c) with respect to the remainder of the Act - on 1 January 2019.

1. OFFICERS TO OBSERVE SECRECY (AMENDMENT OF SECTION 9).

Section 9 of the Principal Act is amended by inserting after Subsection (7), the following new subsection:

“(8) Notwithstanding Subsection (4), any information obtained by the Papua New Guinea competent authority from the competent authority of a country with which Papua New Guinea has entered into a tax treaty or mutual administrative assistance agreement may be disclosed only to the extent permitted under the treaty or agreement.”.

2. LOSSES OF PREVIOUS YEARS (AMENDMENT OF SECTION 101).

Section 101 of the Principal Act is amended -

- (a) in Subsections (3), (4) and (6) by repealing the words, “20 years immediately preceding the year of income or, for taxpayers carrying on resource operations as defined in Section 155(1), in any year” respectively appearing and replacing them with the following:

“seven years immediately preceding the year of income or, for taxpayers carrying on resource operations as defined in Section 155(1), in any of the 20 years immediately”;
and

- (b) by repealing Subsection (4A) and replacing it with the following:

“(4A) Notwithstanding any other provision of this section, no loss incurred on or before 31 December 2000 shall be deductible, that, under the provisions in force prior to 1 January 2001, would not have been deductible from income derived in the year ended 31 December 2000 or in a later year.

(4B) Notwithstanding any other provision of this section, no loss incurred on or before 31 December 2002 shall be deductible, that, under the provisions in force prior to 1 January 2003, would not have been deductible from income derived in the year ended 31 December 2002 or in a later year.

Income Tax (2019 Budget)(Amendment)

(4C) Notwithstanding any other provision of this section, no loss incurred on or before 31 December 2018 shall be deductible, that, under the provisions in force prior to 1 January 2019, would not have been deductible from income derived in the year ended 31 December 2018 or in a later year.”.

3. DEDUCTION FOR ALLOWABLE CAPITAL EXPENDITURE (AMENDMENT OF SECTION 155E).

Section 155E of the Principal Act is amended by repealing Subsections (1) to (10) and replacing them with the following:

“(1) Subject to Sections 155F, 155I and 156F, the deduction for allowable capital expenditure of a taxpayer in respect of a resource project shall be -

- (a) subject to Subsection (4)(a), for allowable capital expenditure with an estimated effective life as at the date the expenditure was incurred of ten years or more, 1/10th of the amount of the allowable capital expenditure incurred during the year, commencing in the year that allowable capital expenditure was incurred and ending in the year when that expenditure has been fully deducted; and
- (b) for allowable capital expenditure with an estimated effective life as at the date the expenditure was incurred of less than ten years, there shall be established a pool of expenditure, to which shall be added allowable capital expenditure on such assets each year and from which shall be deducted -
 - (i) the amount of any deductions allowed against the amount of the pool for that year; and
 - (ii) the receipts, if any, from the sale or disposal of any assets forming part of the amount of the pool during the year,

and the deduction allowable each year shall be 25 percent of the amount of the pool at the end of that year.

(2) Where in a year of income -

- (a) a taxpayer disposes of property in respect of which allowable capital expenditure has been incurred (including property in respect of which a notice is given under Section 155L) or the property is lost or destroyed or its use by the taxpayer for the purposes of carrying on resource operations is otherwise terminated; or
 - (b) a taxpayer otherwise recoups allowable capital expenditure, the lesser of -
 - (i) the amount recovered by the taxpayer in respect of the allowable capital expenditure, other than amounts included in the assessable income of the taxpayer; or
 - (ii) the amount of the allowable capital expenditure to which the recoupment relates; or
 - (iii) the amount of the residual capital expenditure attributable to that property,
- shall be deducted from the amount available for calculation of the allowable deduction under Subsection (1).

(3) Where a taxpayer commences to use property in respect of which an amount of expenditure has been allowed or is allowable as a deduction under this section, partly for a purpose other than the resource operations in question, the use shall be apportioned in accordance with Section 155(2) between the resource project and the other use where -

- (a) Subsection (2) shall apply in respect of the amount of allowable capital expenditure thereby apportioned to the other use; and

Income Tax (2019 Budget)(Amendment)

- (b) Section 155G shall apply in respect of the amount of allowable capital expenditure thereby apportioned to the other use as though it was a termination of use of an item of property of that value.
- (4) Subject to Subsection (5) where, at the end of a year of income -
- (a) the estimated remaining life of production of a resource project is less than ten years, the deduction calculated under Subsection (1)(a), both for expenditure incurred in that year of income and for expenditure incurred in earlier years of income shall be calculated by using such lesser divider than ten as would result in the un-deducted balance of the allowable capital expenditure being deducted over the remaining life of the resource project; and
 - (b) the estimated remaining life of production of a resource project is less than four whole years, the deduction calculated under Subsection (1)(b) shall be calculated by using such lesser divider than $\frac{1}{4}$ th as represents the remaining life of the resource project in years.
- (5) Where, having regard to the information in his possession, the Commissioner General is not satisfied that the estimate made by the taxpayer of the life of production from a particular resource project is a reasonable estimate, the estimated life shall, for the purposes of Subsection (4), be taken to be such period as the Commissioner General thinks reasonable, but not exceeding the divisors set out in Subsection (1) above.
- (6) The amount of the deduction allowable under this section shall not exceed an amount equal to so much of the assessable income from resource operations derived by the taxpayer from the resource project in the year of income as remains after deducting from that income all allowable deductions relating to the project, other than any deductions allowable under this section.
- (7) Subject to Subsection (6), the deduction allowable under Subsection (1) shall be firstly in respect of the amount calculated under Subsection (1)(a) and secondly in respect of the amount calculated under Subsection (1)(b).
- (8) To the extent that expenditure is incurred solely or predominantly for -
- (a) environmental protection activities as defined in Section 72D(1); or
 - (b) environmental impact study as defined in Section 72E(1); or
 - (c) site rehabilitation activities;
- Section 155E(6) does not apply.
- (9) Subject to Subsection (11), where the whole or part of a deduction under Subsection (1) in respect of a year of income is limited under Subsection (6), the amount of the deduction under Subsection (1) which is in excess of the deduction allowable shall be deemed to be allowable capital expenditure in respect of the next succeeding year of income.
- (10) The allowable capital expenditure referred to in Subsection (9) shall be treated as allowable capital expenditure under Subsection (1)(a) or (1)(b), in accordance with the excess amount under Subsection (1)(a) or (1)(b) in the previous year of income.
- (11) For the avoidance of doubt, amounts deemed to be allowable capital expenditure under Subsection (9) shall be subject to Subsection 155E(2)."

Income Tax (2019 Budget)(Amendment)

4. PRESCRIBED CONTRACTS INCOME NOT INCLUDED IN ASSESSABLE (AMENDMENT OF SECTION 196F).

Section 196F of the Principal Act is amended as follows -

- (a) in Subsection (1) by repealing the words “and is paid”; and
- (b) in Subsection (2) by repealing the word “assessable” and replacing it with the word “taxable”.

5. INTERPRETATION (AMENDMENT OF SECTION 198).

Section 198 of the Principal Act is amended in the definition of “excluded MNE group” by repealing the number “203” and replacing it with the following:

“2.3”.

6. REBATE OF EDUCATIONAL EXPENSES (AMENDMENT OF SECTION 214B).

Section 214B of the Principal Act is amended by inserting after Subsection (3), the following new subsection -

“(4) This section shall cease to apply as of 1 January 2019 and the entitlement for a rebate is restricted to expenses for educational expenses incurred prior to that date.”.

7. CREDITS IN RESPECT OF DEDUCTIONS MADE FROM DIVIDENDS (REPEAL OF SECTION 219A).

Section 219A of the Principal Act is repealed.

8. DUTIES OF PAYING AUTHORITY (AMENDMENT OF SECTION 280).

Section 280 of the Principal Act is amended in Paragraph (b) of Subsection (1) by repealing the words “not later than fourteen days after the end” and replacing them with the following words:

“on the 21st day”.

9. NEW SECTION 322B.

The Principal Act is amended by inserting after Section 322A, the following new section:

“322B. OFFENCES RELATING TO IRC OFFICERS.

(1) In this section -

“IRC officer” includes -

- (a) a person employed or engaged by the IRC in any capacity; and
 - (b) a former IRC officer, employee, or contractor;
- “payment or reward”, in relation to an IRC officer, includes a payment or reward for the benefit of the IRC officer or any other person.

(2) An IRC officer is guilty of an offence if the IRC officer -

- (a) directly or indirectly asks for, or takes, in connection with any of the officer’s duties, any payment or reward, whether financial or otherwise, or a promise or security for any such payment or reward, not being a payment or reward that the officer was lawfully entitled to receive; or
- (b) enters into or acquiesces in any arrangement under which the State is or may be defrauded of revenue, or that is contrary to a provision of a tax law, or to the proper execution of the officer’s duties; or
- (c) acts or omits to act so as to give an undue advantage or favour to the IRC officer personally or another person; or

Income Tax (2019 Budget)(Amendment)

- (d) fails to prevent or report to the IRC or any other relevant authority, the commission of an offence under a tax law; or
 - (e) contravenes Section 9.
- (3) A person is guilty of an offence if the person -
- (a) directly or indirectly offers or gives to an IRC officer any payment or reward, whether financial or otherwise, or any promise or security for a payment or reward, not being a payment or reward that the officer was lawfully entitled to receive; or
 - (b) proposes or enters into any arrangement with an IRC officer under which the State is or may be defrauded of revenue, or that is contrary to a provision of a tax law, or to the proper execution of the officer's duties; or
 - (c) impersonates an IRC officer; or
 - (d) contravenes Section 9(5).
- (4) A person commits an offence when the person threatens, intimidates, or harasses an IRC officer in the performance of duties under a tax law.
- (5) The prosecution of an IRC officer for an offence under this section does not preclude any disciplinary action being taken against the officer under the *Internal Revenue Commission Act 2014*.

Penalty: A fine not exceeding K10,000.00 or imprisonment for a term not exceeding 5 years.”.

SECOND READING SPEECH

*INCOME TAX (SALARY OR WAGES TAX) (RATES) (2019 BUDGET)(AMENDMENT)
BILL 2018*

MR SPEAKER,

THE BILL PROPOSES AN AMENDMENT TO REDUCE THE PERSONAL INCOME TAX BURDEN ON LOW TO MIDDLE INCOME EARNERS BY INCREASING THE TAX FREE THRESHOLD TO K12,500 AND INCREASING THE SECOND THEIR THRESHOLD FROM K18,000 TO K20,000.

MR SPEAKER, I COMMEND THE BILL.

EXPLANATORY MEMORANDUM

Income Tax (Salary or Wages Tax) (Rates) (2019 Budget)(Amendment) Bill 2018

The Bill proposes an amendment to reduce Personal Income Tax burden on low to middle income earners by increasing the tax free threshold to K12,500 and increasing the second their threshold from K18,000 to K20,000.



No. of 2018.

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment) Bill 2018.

ARRANGEMENT OF CLAUSE.

Amendment of Schedule 1.



A BILL

for

AN ACT

entitled

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment) Bill 2018,Being an Act to amend the *Income Tax (Salary or Wages Tax) (Rates) Act 1979*,

MADE by the National Parliament and deemed to come into operation 1 January 2019.

AMENDMENT OF SCHEDULE 1.

Schedule 1 of the Principal Act is amended -

(a) in the heading of Part 3 by inserting after the number "2012", the following -

"to 31 December, 2018"; and

(b) inserting the following new part:

**"PART 4. - SALARY AND WAGES WITHHOLDING TAX RATES.
APPLICABLE FROM 1 JANUARY 2019.**

Table A applicable from 1 January 2019.				
Where an Employee's Salary or Wages is less than or equal to K481.00 per fortnight.				
Column 1.		Column 2.	Column 3.	Column 4.
Salary per fortnight in 2019.		Non-Resident Taxpayers.	Where no Declaration is lodged.	Where a declaration is lodged.
Exceeding	Not Exceeding			
0	1	0.22	0.42	0.00
1	3	0.66	1.26	0.00
3	5	1.10	2.10	0.00
5	7	1.54	2.94	0.00
7	9	1.98	3.78	0.00
9	11	2.42	4.62	0.00
11	13	2.86	5.46	0.00
13	15	3.30	6.30	0.00
15	17	3.74	7.14	0.00
17	19	4.18	7.98	0.00
19	21	4.62	8.82	0.00
21	23	5.06	9.66	0.00
23	25	5.50	10.50	0.00

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)

Table A applicable from 1 January 2019. Where an Employee's Salary or Wages is less than or equal to K481.00 per fortnight.				
Column 1.		Column 2.	Column 3.	Column 4.
Salary per fortnight in 2019.		Non-Resident Taxpayers.	Where no Declaration is lodged.	Where a declaration is lodged.
Exceeding	Not Exceeding			
25	27	5.94	11.34	0.00
27	29	6.38	12.18	0.00
29	31	6.82	13.02	0.00
31	33	7.26	13.86	0.00
33	35	7.70	14.70	0.00
35	37	8.14	15.54	0.00
37	39	8.58	16.38	0.00
39	41	9.02	17.22	0.00
41	43	9.46	18.06	0.00
43	45	9.90	18.90	0.00
45	47	10.34	19.74	0.00
47	49	10.78	20.58	0.00
49	51	11.22	21.42	0.00
51	53	11.66	22.26	0.00
53	55	12.10	23.10	0.00
55	57	12.54	23.94	0.00
57	59	12.98	24.78	0.00
59	61	13.42	25.62	0.00
61	63	13.86	26.46	0.00
63	65	14.30	27.30	0.00
65	67	14.74	28.14	0.00
67	69	15.18	28.98	0.00
69	71	15.62	29.82	0.00
71	73	16.06	30.66	0.00
73	75	16.50	31.50	0.00
75	77	16.94	32.34	0.00
77	79	17.38	33.18	0.00
79	81	17.82	34.02	0.00
81	83	18.26	34.86	0.00
83	85	18.70	35.70	0.00
85	87	19.14	36.54	0.00
87	89	19.58	37.38	0.00
89	91	20.02	38.22	0.00
91	93	20.46	39.06	0.00
93	95	20.90	39.90	0.00
95	97	21.34	40.74	0.00
97	99	21.78	41.58	0.00
99	101	22.22	42.42	0.00
101	103	22.66	43.26	0.00
103	105	23.10	44.10	0.00
105	107	23.54	44.94	0.00

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)

Table A applicable from 1 January 2019. Where an Employee's Salary or Wages is less than or equal to K481.00 per fortnight.				
Column 1.		Column 2.	Column 3.	Column 4.
Salary per fortnight in 2019.		Non-Resident Taxpayers.	Where no Declaration is lodged.	Where a declaration is lodged.
Exceeding	Not Exceeding			
107	109	23.98	45.78	0.00
109	111	24.42	46.62	0.00
111	113	24.86	47.46	0.00
113	115	25.30	48.30	0.00
115	117	25.74	49.14	0.00
117	119	26.18	49.98	0.00
119	121	26.62	50.82	0.00
121	123	27.06	51.66	0.00
123	125	27.50	52.50	0.00
125	127	27.94	53.34	0.00
127	129	28.38	54.18	0.00
129	131	28.82	55.02	0.00
131	133	29.26	55.86	0.00
133	135	29.70	56.70	0.00
135	137	30.14	57.54	0.00
137	139	30.58	58.38	0.00
139	141	31.02	59.22	0.00
141	143	31.46	60.06	0.00
143	145	31.90	60.90	0.00
145	147	32.34	61.74	0.00
147	149	32.78	62.58	0.00
149	151	33.22	63.42	0.00
151	153	33.66	64.26	0.00
153	155	34.10	65.10	0.00
155	157	34.54	65.94	0.00
157	159	34.98	66.78	0.00
159	161	35.42	67.62	0.00
161	163	35.86	68.46	0.00
163	165	36.30	69.30	0.00
165	167	36.74	70.14	0.00
169	171	37.62	71.82	0.00
171	173	38.06	72.66	0.00
173	175	38.50	73.50	0.00
175	177	38.94	74.34	0.00
177	179	39.38	75.18	0.00
179	181	39.82	76.02	0.00
181	183	40.26	76.86	0.00
183	185	40.70	77.70	0.00
185	187	41.14	78.54	0.00
187	189	41.58	79.38	0.00
189	191	42.02	80.22	0.00

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)

Table A applicable from 1 January 2019. Where an Employee's Salary or Wages is less than or equal to K481.00 per fortnight.				
Column 1.		Column 2.	Column 3.	Column 4.
Salary per fortnight in 2019.		Non-Resident Taxpayers.	Where no Declaration is lodged.	Where a declaration is lodged.
Exceeding	Not Exceeding			
191	193	42.46	81.06	0.00
193	195	42.90	81.90	0.00
195	197	43.34	82.74	0.00
197	199	43.78	83.58	0.00
199	201	44.22	84.42	0.00
201	203	44.66	85.26	0.00
203	205	45.10	86.10	0.00
205	207	45.54	86.94	0.00
207	209	45.98	87.78	0.00
209	211	46.42	88.62	0.00
211	213	46.86	89.46	0.00
213	215	47.30	90.30	0.00
215	217	47.74	91.14	0.00
217	219	48.18	91.98	0.00
219	221	48.62	92.82	0.00
221	223	49.06	93.66	0.00
223	225	49.50	94.50	0.00
225	227	49.94	95.34	0.00
227	229	50.38	96.18	0.00
229	231	50.82	97.02	0.00
231	233	51.26	97.86	0.00
233	235	51.70	98.70	0.00
235	237	52.14	99.54	0.00
237	239	52.58	100.38	0.00
239	241	53.02	101.22	0.00
241	243	53.46	102.06	0.00
243	245	53.90	102.90	0.00
245	247	54.34	103.74	0.00
247	249	54.78	104.58	0.00
249	251	55.22	105.42	0.00
251	253	55.66	106.26	0.00
253	255	56.10	107.10	0.00
255	257	56.54	107.94	0.00
257	259	56.98	108.78	0.00
259	261	57.42	109.62	0.00
261	263	57.86	110.46	0.00
263	265	58.30	111.30	0.00
265	267	58.74	112.14	0.00
267	269	59.18	112.98	0.00
269	271	59.62	113.82	0.00
271	273	60.06	114.66	0.00

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)

Table A applicable from 1 January 2019. Where an Employee's Salary or Wages is less than or equal to K481.00 per fortnight.				
Column 1.		Column 2.	Column 3.	Column 4.
Salary per fortnight in 2019.		Non-Resident Taxpayers.	Where no Declaration is lodged.	Where a declaration is lodged.
Exceeding	Not Exceeding			
273	275	60.50	115.50	0.00
275	277	60.94	116.34	0.00
277	279	61.38	117.18	0.00
279	281	61.82	118.02	0.00
281	283	62.26	118.86	0.00
283	285	62.70	119.70	0.00
285	287	63.14	120.54	0.00
287	289	63.58	121.38	0.00
289	291	64.02	122.22	0.00
291	293	64.46	123.06	0.00
293	295	64.90	123.90	0.00
295	297	65.34	124.74	0.00
297	299	65.78	125.58	0.00
299	301	66.22	126.42	0.00
301	303	66.66	127.26	0.00
303	305	67.10	128.10	0.00
305	307	67.54	128.94	0.00
307	309	67.98	129.78	0.00
309	311	68.42	130.62	0.00
311	313	68.86	131.46	0.00
313	315	69.30	132.30	0.00
315	317	69.74	133.14	0.00
317	319	70.18	133.98	0.00
319	321	70.62	134.82	0.00
321	323	71.06	135.66	0.00
323	325	71.50	136.50	0.00
325	327	71.94	137.34	0.00
327	329	72.38	138.18	0.00
329	331	72.82	139.02	0.00
331	333	73.26	139.86	0.00
333	335	73.70	140.70	0.00
335	337	74.14	141.54	0.00
337	339	74.58	142.38	0.00
339	341	75.02	143.22	0.00
341	343	75.46	144.06	0.00
343	345	75.90	144.90	0.00
345	347	76.34	145.74	0.00
347	349	76.78	146.58	0.00
349	351	77.22	147.42	0.00
351	353	77.66	148.26	0.00
353	355	78.10	149.10	0.00

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)

Table A applicable from 1 January 2019.

Where an Employee's Salary or Wages is less than or equal to K481.00 per fortnight.

Column 1.		Column 2.	Column 3.	Column 4.
Salary per fortnight in 2019.		Non-Resident Taxpayers.	Where no Declaration is lodged.	Where a declaration is lodged.
Exceeding	Not Exceeding			
355	357	78.54	149.94	0.00
357	359	78.98	150.78	0.00
359	361	79.42	151.62	0.00
361	363	79.86	152.46	0.00
363	365	80.30	153.30	0.00
365	367	80.74	154.14	0.00
367	369	81.18	154.98	0.00
369	371	81.62	155.82	0.00
371	373	82.06	156.66	0.00
373	375	82.50	157.50	0.00
375	377	82.94	158.34	0.00
377	379	83.38	159.18	0.00
379	381	83.82	160.02	0.00
381	383	84.26	160.86	0.00
383	385	84.70	161.70	0.00
385	387	85.14	162.54	0.00
387	389	85.58	163.38	0.00
389	391	86.02	164.22	0.00
391	393	86.46	165.06	0.00
393	395	86.90	165.90	0.00
395	397	87.34	166.74	0.00
397	399	87.78	167.58	0.00
399	401	88.22	168.42	0.00
401	403	88.66	169.26	0.00
403	405	89.10	170.10	0.00
405	407	89.54	170.94	0.00
407	409	89.98	171.78	0.00
409	411	90.42	172.62	0.00
411	413	90.86	173.46	0.00
413	415	91.30	174.30	0.00
415	417	91.74	175.14	0.00
417	419	92.18	175.98	0.00
419	421	92.62	176.82	0.00
421	423	93.06	177.66	0.00
423	425	93.50	178.50	0.00
425	427	93.94	179.34	0.00
427	429	94.38	180.18	0.00
429	431	94.82	181.02	0.00
431	433	95.26	181.86	0.00
433	435	95.70	182.70	0.00
435	437	96.14	183.54	0.00

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)

Table A applicable from 1 January 2019. Where an Employee's Salary or Wages is less than or equal to K481.00 per fortnight.				
Column 1.		Column 2.	Column 3.	Column 4.
Salary per fortnight in 2019.		Non-Resident Taxpayers.	Where no Declaration is lodged.	Where a declaration is lodged.
Exceeding	Not Exceeding			
437	439	96.58	184.38	0.00
439	441	97.02	185.22	0.00
441	443	97.46	186.06	0.00
443	445	97.90	186.90	0.00
445	447	98.34	187.74	0.00
447	449	98.78	188.58	0.00
449	451	99.22	189.42	0.00
451	453	99.66	190.26	0.00
453	455	100.10	191.10	0.00
455	457	100.54	191.94	0.00
457	459	100.98	192.78	0.00
459	461	101.42	193.62	0.00
461	463	101.86	194.46	0.00
463	465	102.30	195.30	0.00
465	467	102.74	196.14	0.00
467	469	103.18	196.98	0.00
469	471	103.62	197.82	0.00
471	473	104.06	198.66	0.00
473	475	104.50	199.50	0.00
475	477	104.94	200.34	0.00
477	479	105.38	201.18	0.00
479	481	105.82	202.02	0.00

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)

Table B applicable from 1 January 2019.							
Where an Employee's Salary or Wages exceeds K481.00 but is less than K900.00 per fortnight.							
Column 1.		Column 2.	Column 3.	Column 4.			
Salary per fortnight in 2012.		Non Resident Taxpayers.	Where no Declaration is lodged.	Where a Declaration is lodged.			
				Number of dependants.			
Exceeding	Not Exceeding			None	1	2	3 or more
481	483	106.26	202.86	0.00	0.00	0.00	0.00
483	485	106.70	203.70	0.00	0.00	0.00	0.00
485	487	107.14	204.54	0.00	0.00	0.00	0.00
487	489	107.58	205.38	0.12	0.00	0.00	0.00
489	491	108.02	206.22	0.56	0.00	0.00	0.00
491	493	108.46	207.06	1.00	0.00	0.00	0.00
493	495	108.90	207.90	1.44	0.00	0.00	0.00
495	497	109.34	208.74	1.88	0.15	0.00	0.00
497	499	109.78	209.58	2.32	0.59	0.00	0.00
499	501	110.22	210.42	2.76	1.03	0.00	0.00
501	503	110.66	211.26	3.20	1.47	0.31	0.00
503	505	111.10	212.10	3.64	1.91	0.75	0.00
505	507	111.54	212.94	4.08	2.35	1.19	0.04
507	509	111.98	213.78	4.52	2.79	1.63	0.48
509	511	112.42	214.62	4.96	3.23	2.07	0.92
511	513	112.86	215.46	5.40	3.67	2.51	1.36
513	515	113.30	216.30	5.84	4.11	2.95	1.80
515	517	113.74	217.14	6.28	4.55	3.39	2.24
517	519	114.18	217.98	6.72	4.99	3.83	2.68
519	521	114.62	218.82	7.16	5.43	4.27	3.12
521	523	115.06	219.66	7.60	5.87	4.71	3.56
523	525	115.50	220.50	8.04	6.31	5.15	4.00
525	527	115.94	221.34	8.48	6.75	5.59	4.44
527	529	116.38	222.18	8.92	7.19	6.03	4.88
529	531	116.82	223.02	9.36	7.63	6.47	5.32
531	533	117.26	223.86	9.80	8.07	6.91	5.76
533	535	117.70	224.70	10.24	8.51	7.35	6.20
535	537	118.14	225.54	10.68	8.95	7.79	6.64
537	539	118.58	226.38	11.12	9.39	8.23	7.08
539	541	119.02	227.22	11.56	9.82	8.67	7.51
541	543	119.46	228.06	12.00	10.20	9.00	7.80
543	545	119.90	228.90	12.44	10.57	9.33	8.09
545	547	120.34	229.74	12.88	10.95	9.66	8.37
547	549	120.78	230.58	13.32	11.32	9.99	8.66
549	551	121.22	231.42	13.76	11.69	10.32	8.94

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)

Table B applicable from 1 January 2019							
Where an Employee's Salary or Wages exceeds K481.00 but is less than K900.00 per fortnight							
Column 1.		Column 2.	Column 3.	Column 4.			
Salary per fortnight in 2012.		Non Resident Taxpayers	Where no Declaration is lodged.	Where a Declaration is lodged			
				Number of Dependants.			
Exceeding	Exceeding			None	1	2	3 or more
551	553	121.66	232.26	14.20	12.07	10.65	9.23
553	555	122.10	233.10	14.64	12.44	10.98	9.52
555	557	122.54	233.94	15.08	12.82	11.31	9.80
557	559	122.98	234.78	15.52	13.19	11.64	10.09
559	561	123.42	235.62	15.96	13.56	11.97	10.37
561	563	123.86	236.46	16.40	13.94	12.30	10.66
563	565	124.30	237.30	16.84	14.31	12.63	10.95
565	567	124.74	238.14	17.28	14.69	12.96	11.23
567	569	125.18	238.98	17.72	15.06	13.29	11.52
569	571	125.62	239.82	18.16	15.43	13.62	11.80
571	573	126.06	240.66	18.60	15.81	13.95	12.09
573	575	126.50	241.50	19.04	16.18	14.28	12.38
575	577	126.94	242.34	19.48	16.56	14.61	12.66
577	579	127.38	243.18	19.92	16.93	14.94	12.95
579	581	127.82	244.02	20.36	17.30	15.27	13.23
581	583	128.26	244.86	20.80	17.68	15.60	13.52
583	585	128.70	245.70	21.24	18.05	15.93	13.81
585	587	129.14	246.54	21.68	18.43	16.26	14.09
587	589	129.58	247.38	22.12	18.80	16.59	14.38
589	591	130.02	248.22	22.56	19.17	16.92	14.66
591	593	130.46	249.06	23.00	19.55	17.25	14.95
593	595	130.90	249.90	23.44	19.92	17.58	15.24
595	597	131.34	250.74	23.88	20.30	17.91	15.52
597	599	131.78	251.58	24.32	20.67	18.24	15.81
599	601	132.22	252.42	24.76	21.04	18.57	16.09
601	603	132.66	253.26	25.20	21.42	18.90	16.38
603	605	133.10	254.10	25.64	21.79	19.23	16.67
605	607	133.54	254.94	26.08	22.17	19.56	16.95
607	609	133.98	255.78	26.52	22.54	19.89	17.24
609	611	134.42	256.62	26.96	22.91	20.22	17.52
611	613	134.86	257.46	27.40	23.29	20.55	17.81
613	615	135.30	258.30	27.84	23.66	20.88	18.10
615	617	135.74	259.14	28.28	24.04	21.21	18.38
617	619	136.18	259.98	28.72	24.41	21.54	18.67
619	621	136.62	260.82	29.16	24.78	21.87	18.95

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)

Table B applicable from 1 January 2019. Where an Employee's Salary or Wages exceeds K481.00 but is less than K900.00 per fortnight.							
Column 1.		Column 2.	Column 3.	Column 4.			
Salary per fortnight in 2012.		Non Resident Taxpayers.	Where no Declaration is lodged.	Where a Declaration is lodged.			
				Number of Dependants.			
Exceeding	Not Exceeding			None	1	2	3 or more
621	623	137.06	261.66	29.60	25.16	22.20	19.24
623	625	137.50	262.50	30.04	25.53	22.53	19.53
625	627	137.94	263.34	30.48	25.91	22.86	19.81
627	629	138.38	264.18	30.92	26.28	23.19	20.10
629	631	138.82	265.02	31.36	26.65	23.52	20.38
631	633	139.26	265.86	31.80	27.03	23.85	20.67
633	635	139.70	266.70	32.24	27.40	24.18	20.96
635	637	140.14	267.54	32.68	27.78	24.51	21.24
637	639	140.58	268.38	33.12	28.15	24.84	21.53
639	641	141.02	269.22	33.56	28.52	25.17	21.81
641	643	141.46	270.06	34.00	28.90	25.50	22.10
643	645	141.90	270.90	34.44	29.27	25.83	22.39
645	647	142.34	271.74	34.88	29.65	26.16	22.67
647	649	142.78	272.58	35.32	30.02	26.49	22.96
649	651	143.22	273.42	35.76	30.39	26.82	23.24
651	653	143.66	274.26	36.20	30.77	27.15	23.53
653	655	144.10	275.10	36.64	31.14	27.48	23.82
655	657	144.54	275.94	37.08	31.52	27.81	24.10
657	659	144.98	276.78	37.52	31.89	28.14	24.39
659	661	145.42	277.62	37.96	32.26	28.47	24.67
661	663	145.86	278.46	38.40	32.64	28.80	24.96
663	665	146.30	279.30	38.84	33.01	29.13	25.25
665	667	146.74	280.14	39.28	33.39	29.46	25.53
667	669	147.18	280.98	39.72	33.76	29.79	25.82
669	671	147.62	281.82	40.16	34.13	30.12	26.10
671	673	148.06	282.66	40.60	34.51	30.45	26.39
673	675	148.50	283.50	41.04	34.88	30.78	26.68
675	677	148.94	284.34	41.48	35.26	31.11	26.96
677	679	149.38	285.18	41.92	35.63	31.44	27.25
679	681	149.82	286.02	42.36	36.00	31.77	27.53
681	683	150.26	286.86	42.80	36.38	32.10	27.82
683	685	150.70	287.70	43.24	36.75	32.43	28.11
685	687	151.14	288.54	43.68	37.13	32.76	28.39
687	689	151.58	289.38	44.12	37.50	33.09	28.68
689	691	152.02	290.22	44.56	37.87	33.42	28.96
691	693	152.46	291.06	45.00	38.25	33.75	29.25

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)

Table B applicable from 1 January 2019. Where an Employee's Salary or Wages exceeds K481.00 but is less than K900.00 per fortnight.							
Column 1.		Column 2.	Column 3.	Column 4.			
Salary per fortnight in 2012.		Non Resident Taxpayers.	Where no Declaration is lodged.	Where a Declaration is lodged.			
				Number of Dependants.			
Exceeding	Not Exceeding			None	1	2	3 or more
693	695	152.90	291.90	45.44	38.62	34.08	29.54
695	697	153.34	292.74	45.88	39.00	34.41	29.82
697	699	153.78	293.58	46.32	39.37	34.74	30.11
699	701	154.22	294.42	46.76	39.74	35.07	30.39
701	703	154.66	295.26	47.20	40.12	35.40	30.68
703	705	155.10	296.10	47.64	40.49	35.73	30.97
705	707	155.54	296.94	48.08	40.87	36.06	31.25
707	709	155.98	297.78	48.52	41.24	36.39	31.54
709	711	156.42	298.62	48.96	41.61	36.72	31.82
711	713	156.86	299.46	49.40	41.99	37.05	32.11
713	715	157.30	300.30	49.84	42.36	37.38	32.40
715	717	157.74	301.14	50.28	42.74	37.71	32.68
717	719	158.18	301.98	50.72	43.11	38.04	32.97
719	721	158.62	302.82	51.16	43.48	38.37	33.25
721	723	159.06	303.66	51.60	43.86	38.70	33.54
723	725	159.50	304.50	52.04	44.23	39.03	33.83
725	727	159.94	305.34	52.48	44.61	39.36	34.11
727	729	160.38	306.18	52.92	44.98	39.69	34.40
729	731	160.82	307.02	53.36	45.35	40.02	34.68
731	733	161.26	307.86	53.80	45.73	40.35	34.97
733	735	161.70	308.70	54.24	46.10	40.68	35.26
735	737	162.14	309.54	54.68	46.48	41.01	35.54
737	739	162.58	310.38	55.12	46.85	41.34	35.83
739	741	163.02	311.22	55.56	47.22	41.67	36.11
741	743	163.46	312.06	56.00	47.60	42.00	36.40
743	745	163.90	312.90	56.44	47.97	42.33	36.69
745	747	164.34	313.74	56.88	48.35	42.66	36.97
747	749	164.78	314.58	57.32	48.72	42.99	37.26
749	751	165.22	315.42	57.76	49.09	43.32	37.54
751	753	165.66	316.26	58.20	49.47	43.65	37.83
753	755	166.10	317.10	58.64	49.84	43.98	38.12
755	757	166.54	317.94	59.08	50.22	44.31	38.40
757	759	166.98	318.78	59.52	50.59	44.64	38.69
759	761	167.42	319.62	59.96	50.96	44.97	38.97
761	763	167.86	320.46	60.40	51.34	45.30	39.26

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)

Table B applicable from 1 January 2019.							
Where an Employee's Salary or Wages exceeds K481.00 but is less than K900.00 per fortnight.							
Column 1.		Column 2.	Column 3.	Column 4.			
Salary per fortnight in 2012.		Non Resident Taxpayers.	Where no Declaration is lodged.	Where a Declaration is lodged.			
				Number of Dependants.			
Exceeding	Not Exceeding			None	1	2	3 or more
763	765	168.30	321.30	60.84	51.71	45.63	39.55
765	767	168.74	322.14	61.28	52.09	45.96	39.83
767	769	169.18	322.98	61.72	52.46	46.29	40.12
769	771	169.76	323.82	62.16	52.83	46.62	40.40
771	773	170.36	324.66	62.28	52.94	46.71	40.49
773	775	170.96	325.50	62.88	53.45	47.16	40.88
775	777	171.56	326.34	63.48	53.96	47.61	41.27
777	779	172.16	327.18	64.08	54.47	48.06	41.66
779	781	172.76	328.02	64.68	54.98	48.51	42.05
781	783	173.36	328.86	65.28	55.49	48.96	42.44
783	785	173.96	329.70	65.88	56.00	49.41	42.83
785	787	174.56	330.54	66.48	56.51	49.86	43.22
787	789	175.16	331.38	67.08	57.02	50.31	43.61
789	791	175.76	332.22	67.68	57.53	50.76	44.00
791	793	176.36	333.06	68.28	58.04	51.21	44.39
793	795	176.96	333.90	68.88	58.55	51.66	44.78
795	797	177.56	334.74	69.48	59.06	52.11	45.17
797	799	178.16	335.58	70.08	59.57	52.56	45.56
799	801	178.76	336.42	70.68	60.08	53.01	45.95
801	803	179.36	337.26	71.28	60.59	53.46	46.34
803	805	179.96	338.10	71.88	61.10	53.91	46.73
805	807	180.56	338.94	72.48	61.61	54.36	47.12
807	809	181.16	339.78	73.08	62.12	54.81	47.51
809	811	181.76	340.62	73.68	62.63	55.26	47.90
811	813	182.36	341.46	74.28	63.14	55.71	48.29
813	815	182.96	342.30	74.88	63.65	56.16	48.68
815	817	183.56	343.14	75.48	64.16	56.61	49.07
817	819	184.16	343.98	76.08	64.67	57.06	49.46
819	821	184.76	344.82	76.68	65.18	57.51	49.85
821	823	185.36	345.66	77.28	65.69	57.96	50.24
823	825	185.96	346.50	77.88	66.20	58.41	50.63
825	827	186.56	347.34	78.48	66.71	58.86	51.02
827	829	187.16	348.18	79.08	67.22	59.31	51.41
829	831	187.76	349.02	79.68	67.73	59.76	51.80

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)

Table B applicable from 1 January 2019. Where an Employee's Salary or Wages exceeds K481.00 but is less than K900.00 per fortnight.							
Column 1.		Column 2.	Column 3.	Column 4.			
Salary per fortnight in 2012.		Non Resident Taxpayers.	Where no Declaration is lodged.	Where a Declaration is lodged.			
				Number of Dependents.			
Exceeding	Not Exceeding			None	1	2	3 or more
831	833	188.36	349.86	80.28	68.24	60.21	52.19
833	835	188.96	350.70	80.88	68.75	60.66	52.58
835	837	189.56	351.54	81.48	69.26	61.11	52.97
837	839	190.16	352.38	82.08	69.77	61.56	53.36
839	841	190.76	353.22	82.68	70.28	62.01	53.75
841	843	191.36	354.06	83.28	70.79	62.46	54.14
843	845	191.96	354.90	83.88	71.30	62.91	54.53
845	847	192.56	355.74	84.48	71.81	63.36	54.92
847	849	193.16	356.58	85.08	72.32	63.81	55.31
849	851	193.76	357.42	85.68	72.83	64.26	55.70
851	853	194.36	358.26	86.28	73.34	64.71	56.09
853	855	194.96	359.10	86.88	73.85	65.16	56.48
855	857	195.56	359.94	87.48	74.36	65.61	56.87
857	859	196.16	360.78	88.08	74.87	66.06	57.26
859	861	196.76	361.62	88.68	75.38	66.51	57.65
861	863	197.36	362.46	89.28	75.89	66.96	58.04
863	865	197.96	363.30	89.88	76.40	67.41	58.43
865	867	198.56	364.14	90.48	76.91	67.86	58.82
867	869	199.16	364.98	91.08	77.42	68.31	59.21
869	871	199.76	365.82	91.68	77.93	68.76	59.60
871	873	200.36	366.66	92.28	78.44	69.21	59.99
873	875	200.96	367.50	92.88	78.95	69.66	60.38
875	877	201.56	368.34	93.48	79.46	70.11	60.77
877	879	202.16	369.18	94.08	79.97	70.56	61.16
879	881	202.76	370.02	94.68	80.48	71.01	61.55
881	883	203.36	370.86	95.28	80.99	71.46	61.94
883	885	203.96	371.70	95.88	81.50	71.91	62.33
885	887	204.56	372.54	96.48	82.01	72.36	62.72
887	889	205.16	373.38	97.08	82.52	72.81	63.11
889	891	205.76	374.22	97.68	83.03	73.26	63.50
891	893	206.36	375.06	98.28	83.54	73.71	63.89
893	895	206.96	375.90	98.88	84.05	74.16	64.28
895	897	207.56	376.74	99.48	84.56	74.61	64.67
897	899	208.16	377.58	100.08	85.07	75.06	65.06
899	901	208.76	378.42	100.68	85.58	75.51	65.45

Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)

Table C applicable from 1 January 2019.					
Where an Employee's Salary or Wages exceeds K900.00 per fortnight in the year 2019.					
Column 1.		Column 2		Column 3	
Non-Resident.		Where no declaration is lodged.		Where a Declaration is lodged.	
Where fortnightly income exceeds K900.00.		Where fortnightly income exceeds K900.00. K378.42 plus 42 toea for each K1.00.		Where fortnightly income exceeds K900.00.	
K208.76 plus 30 toea for each				K100.68 plus 30 toea for each K1.00.	
Where fortnightly income exceeds K1,269.00.				Where fortnightly income exceeds K1,269.00.	
K319.16 plus 35 toea for each				K211.38 plus 35 toea for each K1.00.	
Where fortnightly income exceeds K2,692.00.				Where fortnightly income exceeds K2,692.00.	
K816.86 plus 40 toea for each K1.00.				K709.43 plus 40 toea for each K1.00.	
Where fortnightly income exceeds K9,615.00.				Where fortnightly income exceeds K9,615.00.	
K3,585.66 plus 42 toea for each K1.00.				K3,478.63 plus 42 toea for each K1.00.	
Where a dependant's declaration has been furnished, the amount of deduction calculated in accordance with Column 3 of the table above is reduced by the amount set out below opposite the number of dependants shown on that form.					
1 Dependant	K17.31	2 Dependants	K28.85	3 or more Dependants	K40.38

SECOND READING SPEECH

*INCOME TAX, DIVIDEND (WITHHOLDING) TAX AND INTEREST
(WITHHOLDING) TAX RATES (2019 BUDGET)(AMENDMENT) BILL 2018*

MR SPEAKER,

THE BILL PROPOSES:

- AN AMENDMENT TO INCREASE THE PERSONAL INCOME TAX FREE THRESHOLD FROM K10,000 TO K12,500.
- AN AMENDMENT TO INCREASE THE 22% MARGINAL TAX BRACKET THRESHOLD FROM K18,000 TO K20,000.

MR SPEAKER, I COMMEND THE BILL.

EXPLANATORY MEMORANDUM

Income Tax, Dividend (Withholding) Tax and Interest (Withholding) Tax Rates (2019 Budget)(Amendment) Bill 2018

The Bill proposes:

- an amendment to increase the tax free threshold from K10,000 to K12,500.
- an amendment to increase the 22% marginal tax bracket threshold from K18,000 to K20,000.



No: of 2018.

***Income Tax, Dividend (Withholding) Tax and Interest (Withholding) Tax Rates (2019
Budget)(Amendment) Bill 2018.***

ARRANGEMENT OF CLAUSES.

1. General rates of income tax on taxable income payable by resident persons other than companies (Amendment of Schedule 1).
2. General rates of income tax on taxable income payable by non-resident persons other than companies (Amendment of Schedule 1A).



A BILL

for

AN ACT

entitled

Income Tax, Dividend (Withholding) Tax and Interest (Withholding) Tax Rates (2019 Budget)(Amendment) Act 2018,

Being an Act to amend the *Income Tax, Dividend (Withholding) Tax and Interest (Withholding) Tax Rates 1984*,

MADE by the National Parliament and deemed to come into operation on 1 January 2019.

1. GENERAL RATES OF INCOME TAX ON TAXABLE INCOME PAYABLE BY RESIDENT PERSONS OTHER THAN COMPANIES (AMENDMENT OF SCHEDULE 1).

Schedule 1 of the Principal Act is amended -

- (a) in the heading of Table 3 by repealing the words “and onwards” and replacing them with the following:

“to 31 December 2018”; and

- (b) by inserting a new Table 4 as follows:

“Table 4 - Rates of Tax for the period 1 January 2019 and onwards.

Column 1. Parts of Taxable Income.	Column 2. Percentage.
The part of the taxable income that:-	
Does not exceed K12,500.00	22
exceeds K12,500.00 but does not exceed K20,000.00	30
exceeds K20,000.00 but does not exceed K33,000.00	35
exceeds K33,000.00 but does not exceed K70,000.00	40
exceeds K70,000.00 but does not exceed K250,000.00	42
exceeds K250,000.00.	

”

2. GENERAL RATES OF INCOME TAX ON TAXABLE INCOME PAYABLE BY NON-RESIDENT PERSONS OTHER THAN COMPANIES (AMENDMENT OF SCHEDULE 1A).

Schedule 1A of the Principal Act is amended -

- (a) in the heading of Table 3 by repealing the words “and onwards” and replacing them with the following:

“to 31 December 2018”; and

***Income Tax, Dividend (Withholding) Tax and Interest (Withholding) Tax Rates (2019
Budget)(Amendment)***

(b) by inserting a new Table 4 as follows:

“Table 4 - Rates of Tax for the period 1 January 2019 and onwards.

Column 1. Parts of Taxable Income.	Column 2. Percentage.
The part of the taxable income that -	
Does not exceed K20,000.00	22
exceeds K20,000.00 but does not exceed K33,000.00	30
exceeds K33,000.00 but does not exceed K70,000.00	35
exceeds K70,000.00 but does not exceed K250,000.00	40
exceeds K250,000.00.	42

”

SECOND READING SPEECH

Income Tax (International Agreements)(2019 Budget)Amendment) Bill 2018

MR SPEAKER,

THE BILL PROPOSES AN AMENDMENT TO ALLOW FOR THE INTRODUCTION OF ANY INTERNATIONAL TAX TREATY WHICH DOES NOT DEAL WITH AVOIDANCE OF DOUBLE TAXATION.

MR SPEAKER, I COMMEND THE BILL.

EXPLANATORY MEMORANDUM

Income Tax (International Agreements)(2019 Budget)Amendment) Bill 2018

The Bill proposes an amendment to allow for the introduction of **Multilateral Convention on Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI)** (as amended), the **Convention on Mutual Administrative Assistance in Tax Matters (MAC)** (as amended) and any other international tax treaty which is not an agreement to avoid double taxation.

Draft of 8/11/2018.



No. of 2018.

Income Tax (International Agreements)(2019 Budget)(Amendment) Bill 2018.

ARRANGEMENT OF CLAUSE.

Incorporation (Amendment of Section 2).



A BILL

for

AN ACT

entitled

Income Tax (International Agreements) (2019 Budget)(Amendment) Act 2018,

Being an Act to amend the *Income Tax (International Agreements) Act 1987,*

MADE by the National Parliament to come into operation on 1 January 2019.

INCORPORATION (AMENDMENT OF SECTION 2).

Section 2 of the Principal Act is amended by inserting a new subsection after Subsection (2) as follows:

“(2B) Subject to the *Constitution* and to Section 2, the provisions of the Multilateral Convention on Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) (as amended), the Convention on Mutual Administrative Assistance in Tax Matters (MAC) (as amended) and any other international tax treaty affecting cooperation and exchange of information or mutual administrative assistance agreements, that Papua New Guinea is signatory to, have the force of law according to their tenor.”



STATUTORY INSTRUMENT.

No. of 2018.

Income Tax (2019 Budget) (Amendment) Regulations 2018.

ARRANGEMENT OF CLAUSE.

Scientific research prescribed for the purposes of Section 95(9) (Amendment of Section 5L).

No. of 2018.

GOVERNOR-GENERAL.