

REPUBLIC OF KIRIBATI



EXCISE TAX ACT, 2013

(Section 6)

EXCISE TAX RATES ORDER 2014

In exercise of the powers conferred upon me by section 6 of the Excise Tax Act, 2013 and acting in accordance with the advice of the Cabinet, I hereby make the following order:

Citation.

1. This Order may be cited as the Excise Tax Rates Order 2014.

Commencement

2. This Order shall come into operation on the 1st April 2014.

Commodities with rates of excise tax

3. All goods that are removed from Customs control on or after the 1st April, 2014 shall be subject to the rates as detailed hereunder.
4. The excise rate for all commodities is zero, except where specified in the following list:

Tariff Item	Description	Unit Qty	Excise Rate	SITC Code
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Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertibates

16.02 Other prepared or preserved meat, meat offal or blood.

	Of swine (For example, tinned ham)	kg		
1602.41.00	Hams and cuts thereof	kg	15%	017.5
1602.42.00	Shoulders and cuts thereof	kg	15%	017.5
1602.49.00	Other, including mixtures	kg	15%	017.5
1602.50.00	Of bovine animals (for example, tinned corn beef)	kg	15%	017.6

16.04 Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs

1604.15.00	Mackerel	kg	50%	037.14
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Sugars and sugar confectionery

17.01 Cane or beet sugar and chemically pure sucrose, in solid form.

- Raw sugar not containing added flavouring or colouring matter:

1701.12.00 --	Beet sugar	kg	20%	061.12
1701.13.00 --	Cane sugar specified in Subheading Note 2 to Chapter 17 of the Customs Tariff Schedule	kg	20%	061.11

1701.14.00 --	Other cane sugar	kg	20%	061.11
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- Other:

1701.91.00 --	Containing added flavouring or colouring matter	kg	30%	061.21
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1701.99.00 --	Other	kg	30%	061.29
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Tariff Item	Description	Unit Qty	Excise Rate	SITC Code
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10.00	- Chewing gum, whether or not sugar-coated	kg	55%	062.21
1704.90.00	- Other	kg	55%	062.29

Cocoa and cocoa preparations

18.06	Chocolate and other food preparations containing cocoa.			
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg	50%	073.1
1806.20.00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in slabs	kg	50%	073.2

Beverages, spirits and vinegar

22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	l	40%	111.02
2202.90.00	Other	l	40%	111.02
22.03	Beer made from malt			
2203.00.10 ---	Packed in glass containers	l	\$3.00 per litre	112.2
2203.00.90 ---	Other	l	\$1.80 per litre	112.2

Tariff Item	Description	Unit Qty	Excise Rate	SITC Code
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10.00	- Sparkling wine	1	\$6.00 per litre	112.15
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21.00	-- In containers holding 2 l or less	1	\$6.00 per litre	112.17
2204.29.00	-- Other	1	\$6.00 per litre	112.17
2204.30.00	- Other grape must	1	\$1.80 per litre	111.01
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
2205.10.00	-- In containers holding 2 l or less	1	\$6.00 per litre	112.13
2205.90.00	-- Other	1	\$6.00 per litre	112.13
2206.00.00	Other fermented beverages (for example, cider, perry, mead, but excluding kaokioki); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	1	\$6.00 per litre	112.2

Tariff Item	Description	Unit Qty	Excise Rate	SITC Code
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	1	\$1.80 per vol. of alcohol	512.15
2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	1	\$0.30 per litre	512.16
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages			
	- Spirits obtained by distilling grape wine or grape marc:			
2208.20.10 ---	Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume	1	\$0.90 per can	112.42
2208.20.90 ---	Other	1	\$15.60 per litre	112.42
	- Whiskies:			
2208.30.10 ---	Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume	1	\$0.90 per can	112.41
2208.30.90 ---	Other	1	\$15.60 per litre	112.41
	- Rum and other spirits obtained by distilling fermented sugar cane products:			
2208.40.10 ---	Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume	1	\$0.90 per can	112.44
2208.40.90 ---	Other	1	\$15.60 per litre	112.44

Tariff Item	Description	Unit Qty	Excise Rate	SITC Code
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- Gin and Geneva:

2208.50.10 ---	Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume	1	\$0.90 per can	112.45
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2208.50.90 ---	Other	1	\$15.60 per litre	112.45
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- Vodka:

2208.60.10 ---	Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume	1	\$0.90 per can	112.49
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2208.60.90 ---	Other	1	\$15.60 per litre	112.49
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- Liqueurs and cordials:

2208.70.10 ---	Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume	1	\$0.90 per can	112.49
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2208.70.90 ---	Other	1	\$15.60 per litre	112.49
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- Other:

2208.90.10 ---	Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume	1	\$0.90 per can	112.49
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2208.90.90 ---	Other	1	\$15.60 per litre	112.49
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Tariff Item	Description	Unit Qty	Excise Rate	SITC Code
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Tobacco and manufactured tobacco substitutes

24.01 Unmanufactured tobacco; tobacco refuse.

2401.10.00 - Tobacco, not stemmed/stripped	kg	30%	121.1
2401.20.00 - Tobacco, partly or wholly stemmed/stripped	kg	30%	121.2
2401.20.00 - Tobacco refuse	kg	30%	121.3

24.02 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.

2402.10.00- Cigars, cheroots and cigarillos, containing tobacco	kg	\$12.00	122.1
	per kg		
2402.20.00 - Cigarettes containing tobacco	'000	\$0.105	122.2
	per stick		
2402.90.00 - Other	'000	\$0.05	122.31
	per stick		

Tariff Item	Description	Unit Qty	Excise Rate	SITC Code
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.			
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion			
2403.11.00	Water pipe tobacco specified in Subheading Note 1 to Chapter 24 of the Customs Tariff Schedule	kg	\$6.00	122.32
			per kg	
2403.11.10	Twist or stick tobacco (for example, “Irish Cake”)	kg	\$4.00	122.32
			per kg	
2403.11.90	Other	kg	\$12.00	122.32
			per kg	
	- Other:			
2403.91.00	“Homogenised” or “reconstituted” tobacco	kg	\$6.00	122.39
			per kg	
2403.99.00	Other	kg	\$12.00	122.39
			per kg	

Tariff Item	Description	Unit Qty	Excise Rate	SITC Code
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**Electrical machinery and equipment parts thereof;
sound recorders and reproducers,
television image and sound recorders and reproducers, and
parts and accessories of such articles**

85.48 Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in Chapter 85 of the Customs Tariff Schedule.

8548.10.00 - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cell, spent primary batteries and spent electric accumulators	kg	60%	778.13
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Vehicles other than railway or tramway rolling stock, and parts and accessories thereof

87.03 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02 – for the transport of ten or more persons, including the driver), including station wagons and racing cars.

- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :

--Of a cylinder capacity not exceeding 1,000 cc

8703.21.10 --- Used	u	\$400 or 30% which ever the higher	781.2
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8703.21.20 --- New	u	28%	781.2
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--Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc

8703.22.10 --- Used	u	\$400 or 30% which ever the higher	781.2
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8703.22.20 --- New	u	28%	781.2
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Tariff Item	Description	Unit Qty	Excise Rate	SITC Code
	--Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc			
8703.23.10	--- Used	u	\$400 or 40% which ever the higher	781.2
8703.23.20	--- New	u	38%	781.2
	--Of a cylinder capacity exceeding 3,000 cc			
8703.24.10	--- Used	u	\$400 or 40% which ever the higher	781.2
8703.24.20	--- New	u	38%	781.2
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	-- Of a cylinder capacity not exceeding 1,500 cc			
8703.31.10	--- Used	u	\$400 or 30% which ever the higher	781.2
8703.31.20	--- New	u	28%	781.2
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc			
8703.32.10	--- Used	u	\$400 or 40% which ever the higher	781.2
8703.32.20	--- New	u	38%	781.2
	-- Of a cylinder capacity exceeding 2,500 cc			
8703.33.10	--- Used	u	\$400 or 40% which ever the higher	781.2
8703.33.20	--- New	u	38%	781.2
	- Other:			
8703.90.10	--- Used	u	\$400 or 40% which ever the higher	781.2
8703.90.20	--- New	u	38%	781.2

Tariff Item	Description	Unit Qty	Excise Rate	SITC Code
8706.00.00	Chassis fitted with engines, for the motor vehicles of headings 87.03.	u	30%	784.1
87.08	Parts and accessories of the motor vehicles of headings 87.03.			
8708.10.00	- Bumpers and parts thereof	kg	25%	784.31
	- Other parts and accessories of bodies (including cabs) :			
8708.21.00	-- Safety seat belts	kg	25%	784.32
8708.29.00	-- Other	kg	25%	784.32
8708.30.00	- Brakes and servo-brakes and parts thereof	kg	25%	784.33
8708.40.00	- Gear boxes	kg	25%	784.34
8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components	kg	25%	784.35
8708.70.00	- Road wheels and parts and accessories thereof	kg	25%	784.39
8708.80.00	- Suspension shock-absorbers	kg	25%	784.39
	- - Other parts and accessories :			
8708.91.00	--Radiators	kg	25%	784.39
8708.92.00	--Silencers and exhaust pipes	kg	25%	784.39
8708.93.00	--Clutches and parts thereof	kg	25%	784.39
8708.94.00	-- Steering wheels, steering columns and steering boxes	kg	25%	784.39
8708.95.00	-- Safety Air Bags with inflator parts thereof	kg	25%	784.39
8708.99.00	-- Other	kg	25%	784.39
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
	--- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc			
8711.20.21	---- Used	u	\$75 or 40% which ever the higher	785.13
8711.20.22	---- New	u	40%	785.13

Tariff Item	Description	Unit Qty	Excise Rate	SITC Code
	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
8711.30.10	--- Used	u	\$75 or 40% which ever the higher	785.15
8711.30.20	--- New	u	40%	785.15
	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			
8711.40.10	- --- Used	u	\$75 or 40% which ever the higher	785.16
8711.40.20	--- New	u	40%	785.16
	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:			
8711.50.10	- --- Used	u	\$75 or 40% which ever the higher	785.17
8711.50.20	--- New	u	40%	785.17
	- Other:			
8711.90.10	- --- Side cars	u	30%	785.19
8711.90.20	--- Other	u	40%	785.19
87.14	Parts and accessories of vehicles of headings 87.11			
	- Of motorcycles (including mopeds):			
8714.10.10	--- For motorcycles with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 100cc	kg	30%	785.35
8714.10.90	---Other	kg	40%	785.35

Dated this day 17 March, 2014

A handwritten signature in blue ink, appearing to read 'Tom Murdoch', written over a dotted line.

Hon. Tom Murdoch
Minister of Finance and Economic Development

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this.....day of.....2014

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Teea Tiira
Secretary to the Cabinet