

Norfolk Island – Customs Act 1913 (extract)

**SCHEDULE 1**

Section 2

**RATE OF DUTY ON GOODS FOR HOME CONSUMPTION**

<b>Item No</b>	<b>Column 1 Description</b>	<b>Column 2 Rate of Duty</b>
1	All goods not included in any succeeding items	10%
2	Goods being — (a) food or foodstuffs for human consumption; or (b) goods used in the preparation of, or as ingredients in, food or foodstuffs for human consumption, including confectionery and beverages other than liquor but not including — (b) live animals or birds; or (d) goods primarily or principally used as fodder or food for animals, birds or fish	6%
2A	Seed potatoes	6%
3	Butane gas	6%
4	Fuel (other than butane gas)	10%
5	Tobacco products including cigarettes	500%
5A	Cigars	60%
6	Beer Wine Spirits	20% 25% 30%
7	Motor cycles	15%
8	Motor vehicles (other than motor vehicle referred to in Item 7)	15% or \$1,000 whichever is the greater

For the purpose of this schedule where goods are composed of materials included in one, 2 or more items they shall be deemed to be composed of the material included in the item attracting the higher rate of duty.