



**THE EXCISE AND EXCISE-EQUIVALENT DUTIES
(TOBACCO PRODUCTS INDEXATION) AMENDMENT ORDER 1996**

MICHAEL HARDIE BOYS, Governor-General

ORDER IN COUNCIL

At Wellington this 30th day of October 1996

Present:

THE RIGHT HON. J. B. BOLGER PRESIDING IN COUNCIL

PURSUANT to section 79 of the Customs and Excise Act 1996, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

ORDER

1. Title and commencement—(1) This order may be cited as the Excise and Excise-Equivalent Duties (Tobacco Products Indexation) Amendment Order 1996.

(2) This order shall come into force on the 1st day of December 1996.

2. Third Schedule amended—The Third Schedule to the Customs and Excise Act 1996 is hereby amended by revoking so much as relates to Excise item numbers 99.60.09G, 99.60.19J, 99.60.29F, 99.65.09C, 99.65.19L, 99.65.29H, 99.65.39E, 99.65.49B, and 99.65.59K, and Tariff items 2402.10.00, 2402.20.10, 2402.20.90, 2403.10.09, 2403.91.10, 2403.99.02, and 2403.99.90, and substituting the Excise item numbers and Tariff items and rates of duty specified in the Schedule to this order.

SCHEDULE
 AMENDMENTS TO THIRD SCHEDULE TO CUSTOMS AND
 EXCISE ACT 1996
 EXCISE AND EXCISE-EQUIVALENT DUTIES

NOTES—

1. Subject to these Notes, interpretation of this Schedule shall be governed by the same General Rules of Interpretation applicable to the First Schedule to the Tariff Act 1988.
2. For the purpose of the description of goods in this Schedule, the terms “Tariff item” and “Tariff heading” have the same meaning as in section 2 of the Tariff Act 1988.
3. The term “Excise item number” means excise items identified by six digits and one alphabetical check letter and includes the heading thereto so identified.
4. Duties specified in Part A of this Schedule are duties imposed pursuant to section 70 of this Act.
5. Duties specified in Part B of this Schedule are duties imposed pursuant to section 72 of this Act.

PART A
 GOODS MANUFACTURED IN NEW ZEALAND

Excise Item Number	Goods	Unit	Rates of Duty
99.60	Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes which, if imported, would be classified within Tariff item 2402.10.00, 2402.20.10, 2402.20.90, 2402.90.01, 2402.90.12 or 2402.90.18:		
	– Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
99.60.09G	– – Cigars, cheroots, and cigarillos	per KTC	\$202.87

99.60.19J	-- Cigarettes exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$202.87
99.60.29F	-- Cigarettes not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$162.30
99.65	Other manufactured tobacco and manufactured tobacco substitutes, and "homogenised" or "reconstituted" tobacco which, if imported, would be classified within Tariff item 2403.10.90, 2403.91.90, 2403.99.02 or 2403.99.90:		
	– Smoking tobacco, whether or not containing tobacco substitutes:		
99.65.09c	-- Pipe	per KTC	\$202.87
99.65.19L	-- Cigarette	per KTC	\$202.87
	– Other:		
	-- "Homogenised" or "reconstituted" tobacco:		
99.65.29H	--- Pipe	per KTC	\$202.87
99.65.39E	--- Cigarette	per KTC	\$202.87
	-- Other:		
99.65.49B	--- Snuff	per KTC	\$202.87
99.65.59K	--- Other	per KTC	\$202.87

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PART B
IMPORTED GOODS

Tariff Item Number	Goods	Unit	Rates of Duty
24.02	Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes which, if manufactured in New Zealand would be classified within Excise item number 99.60.09c, 99.60.19j, 99.60.29f or 99.60.39g:		
	– Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
2402.10.00	– – Cigars, cheroots, and cigarillos	per KTC	\$202.87
	– – Cigarettes containing tobacco:		
2402.20.10	– – – Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$202.87
2402.20.90	– – – Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$162.30
24.03	Other manufactured tobacco and manufactured tobacco substitutes, and “homogenised” or “reconstituted” tobacco which, if manufactured in New Zealand, would be classified within Excise item number 99.65.09c, 99.65.19l, 99.65.29h 99.65.39e, 99.65.49b or 99.65.59k:		

2403.10.09	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	per KTC	\$202.87
	- Other:		
2403.91.10	-- "Homogenised" or "reconstituted" tobacco	per KTC	\$202.87
	-- Other:		
2403.99.02	---- Snuff	per KTC	\$202.87
2403.99.90	---- Other	per KTC	\$202.87

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MARIE SHROFF,
 Clerk of the Executive Council.

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EXPLANATORY NOTE

This note is not part of the order, but is intended to indicate its general effect.

This order, which comes into effect on 1 December 1996, adjusts the excise and excise-equivalent duties on tobacco products to reflect the movement in the Consumers Price Index (excluding credit services) over the 12 month period ending on 30 September 1996.

Issued under the authority of the Acts and Regulations Publication Act 1989.

Date of notification in *Gazette*: 1 November 1996.

This order is administered in the Ministry of Commerce.