



**EXCISE AND EXCISE-EQUIVALENT DUTIES  
(TOBACCO PRODUCTS INDEXATION) AMENDMENT ORDER 1999**

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MICHAEL HARDIE BOYS, Governor-General

**ORDER IN COUNCIL**

At Wellington this 8th day of November 1999

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

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

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ANALYSIS

1. Title and commencement
  2. Third Schedule amended
  3. Revocation
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SCHEDULE  
Amendments to Third Schedule of  
Customs and Excise Act 1996

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ORDER

**1. Title and commencement**—(1) This order may be cited as the Excise and Excise-Equivalent Duties (Tobacco Products Indexation) Amendment Order 1999.

(2) This order comes into force on 1 December 1999.

**2. Third Schedule amended**—The Third Schedule of the Customs and Excise Act 1996 is amended by revoking so much as relates to Excise item numbers 99.60.09<sub>A</sub>, 99.60.19<sub>J</sub>, 99.60.29<sub>F</sub>, 99.65.09<sub>C</sub>, 99.65.19<sub>L</sub>, 99.65.29<sub>H</sub>, 99.65.39<sub>E</sub>, 99.65.49<sub>B</sub>, and 99.65.59<sub>K</sub>, and Tariff items 2402.10.00, 2402.20.10, 2402.20.90, 2403.10.90, 2403.91.90, 2403.99.02, and 2403.99.90, and substituting the Excise item numbers and Tariff items and rates of duty specified in the Schedule.

**3. Revocation**—The Excise and Excise-Equivalent Duties (Tobacco Products Indexation) Amendment Order 1998 (S.R. 1998/337) is revoked.

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

PART A  
 GOODS MANUFACTURED IN NEW ZEALAND

Excise Item Number	Goods	Unit	Rates of Duty
99.60	<b>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:</b>		
	– Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
99.60.09A	– – Cigars, cheroots, and cigarillos	per KTC	\$244.37
99.60.19I	– – Cigarettes exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$244.37
99.60.29F	– – Cigarettes not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$195.50

Excise Item Number	Goods	Unit	Rates of Duty
99.65	<b>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:</b>		
	– Smoking tobacco, whether or not containing tobacco substitutes:		
99.65.09c	– – Pipe	per KTC	\$244.37
99.65.19L	– – Cigarette	per KTC	\$244.37
	– Other:		
	– – “Homogenised” or “reconstituted” tobacco:		
99.65.29H	– – – Pipe	per KTC	\$244.37
99.65.39E	– – – Cigarette	per KTC	\$244.37
	– – Other:		
99.65.49B	– – – Snuff	per KTC	\$244.37
99.65.59K	– – – Other	per KTC	\$244.37

SCHEDULE—*continued*  
 EXCISE AND EXCISE-EQUIVALENT DUTIES—*continued*  
 PART B  
 IMPORTED GOODS

Tariff Item Number	Goods	Unit	Rates of Duty
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes which, if manufactured in New Zealand, would be classified within Excise item number 99.60.09A, 99.60.19J, 99.60.29F or 99.60.39G:</b>		
	– Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
2402.10.00	– – Cigars, cheroots, and cigarillos	per KTC	\$244.37
	– – Cigarettes containing tobacco:		
2402.20.10	– – – Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$244.37
2402.20.90	– – – Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$195.50

Tariff Item Number	Goods	Unit	Rates of Duty
<b>24.03</b>	<b>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:</b>		
2403.10.90	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion	per KTC	\$244.37
	– Other:		
	– – “Homogenised” or “reconstituted” tobacco:		
2403.91.90	– – – Other	per KTC	\$244.37
	– – Other:		
2403.99.02	– – – Snuff	per KTC	\$244.37
2403.99.90	– – – Other	per KTC	\$244.37

MARIE SHROFF,  
Clerk of the Executive Council.

## EXPLANATORY NOTE

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

This order, which comes into force on 1 December 1999, 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 1999.

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

Date of notification in *Gazette*: 11 November 1999.

This order is administered in the New Zealand Customs Service.