



Excise and Excise-equivalent Duties (Tobacco Products Indexation) Amendment Order 2007

Anand Satyanand, Governor-General

Order in Council

At Wellington this 12th day of November 2007

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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Schedule

**Amendments to Schedule 3 of Customs and Excise Act 1996
(excise and excise-equivalent duties)**

Order

1 Title

This order is the Excise and Excise-equivalent Duties (Tobacco Products Indexation) Amendment Order 2007.

2 Commencement

This order comes into force on 1 January 2008.

3 Schedule 3 amended

Schedule 3 of the Customs and Excise Act 1996 is amended by revoking so much as relates to Excise item numbers 99.60.09A, 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, 2403.10.90, 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.

4 Revocation

The Excise and Excise-Equivalent Duties (Tobacco Products Indexation) Amendment Order 2006 (SR 2006/351) is revoked.

**Schedule
Amendments to Schedule 3 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	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:		
99.60.09A	– – Cigars, cheroots, and cigarillos	per KTC	\$368.27
99.60.19J	– – Cigarettes exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$368.27
99.60.29F	– – Cigarettes not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$294.62

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Part A—continued

Excise item number	Goods	Unit	Rates of duty
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	\$368.27
99.65.19L	– – Cigarette	per KTC	\$368.27
	– Other:		
	– – “Homogenised” or “reconstituted” tobacco:		
99.65.29H	– – – Pipe	per KTC	\$368.27
99.65.39E	– – – Cigarette	per KTC	\$368.27
	– – Other:		
99.65.49B	– – – Snuff	per KTC	\$368.27
99.65.59K	– – – Other	per KTC	\$368.27

Part B
Imported goods

Tariff item number	Schedule	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 99.60.09A, 99.60.19J, 99.60.29F, or 99.60.39C:		
		– Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
2402.10.00		– – Cigars, cheroots, and cigarillos	per KTC	\$368.27
		– – Cigarettes containing tobacco:		
2402.20.10		– – – Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$368.27
2402.20.90		– – – Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$294.62

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Part B—continued

Tariff item number	Goods	Unit	Rates of duty
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:		
2403.10.90	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion	per KTC	\$368.27
	– Other:		
	– – “Homogenised” or “reconstituted” tobacco:		
2403.91.90	– – – Other	per KTC	\$368.27
	– – Other:		
2403.99.02	– – – Snuff	per KTC	\$368.27
2403.99.90	– – – Other	per KTC	\$368.27

Diane Morcom,
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 January 2008, 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 2007.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 15 November 2007.
This order is administered by the New Zealand Customs Service.
