

1970/216



THE EXCISE DUTY (CIGARS AND SNUFF) ORDER 1970

ARTHUR PORRITT, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 9th day of November 1970

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 135 of the Customs Act 1966, as amended by section 6 of the Customs Acts Amendment Act 1967, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, it being the opinion of the Minister of Customs that the manufacture of cigars and snuff containing less than 75 percent of tobacco grown in New Zealand is unduly detrimental to the public revenues, hereby makes the following order.

O R D E R

1. Title and commencement—(1) This order may be cited as the Excise Duty (Cigars and Snuff) Order 1970.

(2) This order shall come into force on the day after the date of its notification in the *Gazette*.

2. Excise duty on certain cigars and snuff—There is hereby prescribed an excise duty at the rate of \$3.18 per pound on all cigars and snuff containing less than 75 percent of tobacco grown in New Zealand and made by or on behalf of G. Pezaro and Sons, Limited, of Auckland and entered for home consumption—

- (a) In the case of cigars, after the 27th day of October 1970;
- (b) In the case of snuff, after the commencement of this order.

3. Revocation—The Excise Duty (Cigars and Snuff) Order 1967* is hereby revoked.

P. J. BROOKS,
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 gives effect to the resolution passed by the House of Representatives on 27 October 1970, imposing an additional 60c excise duty on cigars containing less than 75 percent of tobacco grown in New Zealand. The rate of duty now becomes \$3.18 per pound instead of \$2.58.

The new rate will apply to cigars entered for home consumption after 27 October 1970. It will also apply to snuff containing less than 75 percent of tobacco grown in New Zealand and entered for home consumption after the commencement of this order.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 12 November 1970.

This order is administered in the Customs Department.