



**THE EXCISE DUTY (TOBACCO PRODUCTS INDEXATION)
AMENDMENT ORDER 1995**

CATHERINE A. TIZARD, Governor-General

ORDER IN COUNCIL

At Wellington this 26th day of April 1995

Present:

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

PURSUANT to section 118CB of the Customs Act 1966, Her 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—This order may be cited as the Excise Duty (Tobacco Products Indexation) Amendment Order 1995.

(2) This order shall come into force on the 1st day of June 1995.

2. Third Schedule amended—The Third Schedule to the Customs Act 1966 is hereby amended by revoking so much of that Schedule as relates to Excise item numbers 99.60.16D, 99.60.30K, 99.60.40G, 99.65.10G, 99.65.20D, 99.65.30A, 99.65.40J, 99.65.45K, and 99.65.70L, and substituting the Excise item numbers and rates of duty specified in the Schedule to this order.

3. Consequential revocation—The Excise Duty (Tobacco Products Indexation) Amendment Order (No. 2) 1994 (S.R. 1994/247) is hereby revoked.

SCHEDULE

EXCISE DUTIES

Goods Prescribed by the Third Schedule to the Customs Act 1966

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.

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, 2402.20.02, 2402.20.08, 2402.90.01, 2402.90.12 or 2402.90.18:		
	– Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
99.60.16D	– – Cigars, cheroots and cigarillos	per kg	\$142.57
99.60.30K	– – Cigarettes exceeding in weight 1.1 kg per 1,000	per kg	\$142.57
99.60.40G	– – Cigarettes not exceeding in weight 1.1 kg per 1,000	per 1,000	\$156.82

99.65	Other manufactured tobacco and manufactured tobacco substitutes, and “homogenised” or “reconstituted” tobacco which, if imported, would be classified within Tariff item 2403.10.09, 2403.91.09, 2403.99.01 or 2403.99.19:		
	– Smoking tobacco, whether or not containing tobacco substitutes:		
99.65.10G	– – Pipe	per kg	\$142.57
99.65.20D	– – Cigarette	per kg	\$142.57
	– Other:		
	– – “Homogenised” or “reconstituted” tobacco:		
99.65.30A	– – – Pipe	per kg	\$142.57
99.65.40J	– – – Cigarette	per kg	\$142.57
	– – Other:		
99.65.45K	– – – Snuff	per kg	\$142.57
99.65.70L	– – – Other	per kg	\$142.57

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 June 1995, adjusts the excise duties on tobacco products to reflect the movement in the Consumers Price Index over the 2 quarters ending 31 December 1994 and 31 March 1995.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 28 April 1995.
This order is administered in the New Zealand Customs.