



**THE EXCISE DUTY (TOBACCO PRODUCTS INDEXATION)
AMENDMENT ORDER (NO. 2) 1994**

CATHERINE A. TIZARD, Governor-General

ORDER IN COUNCIL

At Wellington this 31st day of October 1994

Present:

HER EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 118CB of the Customs Act 1966, Her Excellency the Governor-General, acting by and with the consent of the Executive Council, hereby makes the following order.

ORDER

1. Title and commencement—(1) This order may be cited as the Excise Duty (Tobacco Products Indexation) Amendment Order (No. 2) 1994.

(2) This order shall come into force on the 1st day of December 1994.

2. Third Schedule—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 revocations—(1) The Excise Duty (Tobacco Products Indexation) Amendment Order 1994 (S.R. 1994/72) is hereby amended by

revoking so much of the Schedule as relates to excise item numbers 99.65.10G, 99.65.20D, 99.65.30A, 99.65.40J, and 99.65.45K.

(2) The Excise Duty (Tobacco Substitutes) Amendment Order 1994 (S.R. 1994/102) is hereby amended by revoking so much of the Schedule as relates to Excise Item numbers 99.60.16D, 99.60.30K, and 99.60.40G.

(3) The Excise Duty (Tobacco Substitutes) Amendment Order (No. 2) 1994 (S.R. 1994/245) 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 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 | \$139.28 |
| 99.60.30K | – – Cigarettes exceeding in weight 1.1 kg per 1,000 | per kg | \$139.28 |
| 99.60.40G | – – Cigarettes not exceeding in weight 1.1 kg per 1,000 | per 1,000 | \$153.20 |

SCHEDULE—*continued*
 EXCISE DUTIES—*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 2403.10.09, 2403.91.09, 2403.99.01 or 2403.99.19: | | |
| | – Smoking tobacco, whether or not containing tobacco substitutes: | | |
| 99.65.10G | – – Pipe | per kg | \$139.28 |
| 99.65.20D | – – Cigarette | per kg | \$139.28 |
| | – Other: | | |
| | – – “Homogenised” or “reconstituted” tobacco: | | |
| 99.65.30A | – – – Pipe | per kg | \$139.28 |
| 99.65.40J | – – – Cigarette | per kg | \$139.28 |
| | – – Other: | | |
| 99.65.45K | – – – Snuff | per kg | \$139.28 |
| 99.65.70L | – – – Other | per kg | \$139.28 |

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 1994, adjusts the excise duties on tobacco products to reflect the movement in the Consumers Price Index over the 2 quarters ending 31 March 1994 and 30 June 1994.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 3 November 1994.
This order is administered in New Zealand Customs.