



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

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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 sections 118c and 132 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.

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**ORDER**

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

(2) This order shall be deemed to have come into force on the 1st day of July 1994.

**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 number 99.65.60c, 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 1994 (S.R. 1994/72) is hereby amended by revoking so much of the Schedule as relates to Excise item number 99.65.60c.

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SCHEDULE  
 EXCISE DUTIES  
*Goods Prescribed by the Third Schedule to the Customs Act 1966*

Excise Item Number	Goods	Unit	Rates of Duty
<b>99.65</b>	<b>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:</b>		
	– Other:		
	-- Other:		
99.65.51D	--- Smoking mixtures, of tobacco substitutes		Free
99.65.70L	--- Other	per kg	\$137.09

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 is deemed to have come into force on 1 July 1994, provides for the removal of excise duty from certain products containing tobacco substitutes.

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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.