



**THE TARIFF (TOBACCO PRODUCTS INDEXATION)
AMENDMENT ORDER 1992**

CATHERINE A. TIZARD, Governor-General

ORDER IN COUNCIL

At Wellington this 27th day of April 1992

Present:

THE RIGHT HON. W. F. BIRCH PRESIDING IN COUNCIL

PURSUANT to section 9 of the Tariff Act 1988, 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—(1) This order may be cited as the Tariff (Tobacco Products Indexation) Amendment Order 1992.

(2) This order shall come into force on the 1st day of June 1992.

2. Tariff amended—The Tariff is hereby amended by revoking so much of Part I as relates to Tariff items 2402.10.00, 2402.20.02, 2402.20.08, 2402.90.01, 2402.90.12, 2402.90.18, 2403.10.09, 2403.91.09, 2403.99.01, and 2403.99.19, and substituting the Tariff items, rates of duty, and statistical keys specified in the Schedule to this order.

3. Consequential revocation—The Tariff (Tobacco Products Indexation) Amendment Order (No. 2) 1991 (S.R. 1991/234) is hereby revoked.

SCHEDULE—DUTIES IMPOSED

PART I

THE STANDARD TARIFF

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

Chapter 24

Tobacco and manufactured tobacco substitutes

24.02

Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:

2402.10.00

– Cigars, cheroots and cigarillos, containing tobacco *per kg*

15 AU \$134.01³
plus \$134.01³ CA 10
 7/92 12.5 *plus* \$134.01³
plus \$134.01³ 7/92 7.5
plus \$134.01³ LDC 12
plus \$134.01³ 7/92 10
plus \$134.01³ LLDC \$134.01³
 Pac \$134.01³

01F kg . . Weighing less than 500 g per 100
 09A kg . . Other

2402.20

– Cigarettes containing tobacco:

2402.20.02

00D kg -- Exceeding in weight 1.1 kg per 1,000

per kg 15 AU \$134.01³
plus \$134.01³ CA 10
 7/92 12.5 *plus* \$134.01³
plus \$134.01³ 7/92 7.5
plus \$134.01³ LDC 12
plus \$134.01³ 7/92 10
plus 134.01³ LLDC \$134.01³
 Pac \$134.01³

2402.20.08	00B	Th	-- Not exceeding in weight 1.1 kg per 1,000	<i>per 1,000</i>	15 <i>plus \$147.40⁴</i> 7/92 12.5 <i>plus \$147.40⁴</i>	AU \$147.40 ⁴ CA 10 <i>plus \$147.40⁴</i> 7/92 7.5 <i>plus \$147.40⁴</i> LDC 12 <i>plus \$147.40⁴</i> 7/92 10 <i>plus \$147.40⁴</i> LLDC \$147.40 ⁴ Pac \$147.40 ⁴
2402.90			- Other:			
2402.90.01			-- Cigars, cheroots and cigarillos, containing tobacco substitutes	<i>per kg</i>	15 <i>plus \$134.01³</i> 7/92 12.5 <i>plus \$134.01³</i>	AU \$134.01 ³ CA 10 <i>plus \$134.01³</i> 7/92 7.5 <i>plus \$134.01³</i> LDC 12 <i>plus \$134.01³</i> 7/92 10 <i>plus \$134.01³</i> LLDC \$134.01 ³ Pac \$134.01 ³
	01A	kg	. . . Weighing less than 500 g per 100			
	09G	kg	. . . Other			
			-- Cigarettes containing tobacco substitutes:			
2402.90.12	00E	kg	--- Exceeding in weight 1.1 kg per 1,000	<i>per kg</i>	15 <i>plus \$134.01³</i> 7/92 12.5 <i>plus \$134.01³</i>	AU \$134.01 ³ CA 10 <i>plus \$134.01³</i> 7/92 7.5 <i>plus \$134.01³</i> LDC 12 <i>plus \$134.01³</i> 7/92 10 <i>plus \$134.01³</i> LLDC \$134.01 ³ Pac \$134.01 ³

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³Includes an amount of \$134.01 per kg being the equivalent of the duty imposed on the like goods when produced in New Zealand.

⁴Includes an amount of \$147.40 per 1,000 being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SCHEDULE—DUTIES IMPOSED—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
2402.90.18	00c	Th	--- Not exceeding in weight 1.1 kg per 1,000	<i>per 1,000</i>	15 AU \$147.40 ⁴ plus \$147.40 ⁴ CA 10 7/92 12.5 plus \$147.40 ⁴ 7/92 7.5 plus \$147.40 ⁴ LDC 12 plus \$147.40 ⁴ 7/92 10 plus \$147.40 ⁴ LLDC \$147.40 ⁴ Pac \$147.40 ⁴
24.03			Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:		
2403.10			- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.10.09			-- Other	<i>per kg</i>	15 AU \$134.01 ³ plus \$134.01 ³ CA 10 7/92 12.5 plus \$134.01 ³ 7/92 7.5 plus \$134.01 ³ LDC 12 plus \$134.01 ³ 7/92 10 plus \$134.01 ³ LLDC \$134.01 ³ Pac \$134.01 ³
	01A	kg	. . . Pipe		
	09G	kg	. . . Cigarette		
	19D	kg	. . . Other		

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			- Other:			
2403.91			-- "Homogenised" or "reconstituted" tobacco:			
2403.91.09			--- Other	<i>per kg</i>	15	AU \$134.01 ³
					<i>plus</i> \$134.01 ³	CA 10
					7/92 12.5	<i>plus</i> \$134.01 ³
					<i>plus</i> 134.01 ³	7/92 7.5
						<i>plus</i> \$134.01 ³
						LDC 12
						<i>plus</i> \$134.01 ³
						7/92 10
						<i>plus</i> \$134.01 ³
						LLDC \$134.01 ³
						Pac \$134.01 ³
	01E	kg Pipe			
	09L	kg Cigarette			
	19H	kg Other			
2403.99			-- Other:			
2403.99.01	00B	kg	--- Snuff	<i>per kg</i>	\$134.01 ³	..
2403.99.19			--- Other	<i>per kg</i>	15	AU \$134.01 ³
					<i>plus</i> \$134.01 ³	CA 10
					7/92 12.5	<i>plus</i> \$134.01 ³
					<i>plus</i> \$134.01 ³	7/92 7.5
						<i>plus</i> \$134.01 ³
						LDC 12
						<i>plus</i> \$134.01 ³
						7/92 10
						<i>plus</i> \$134.01 ³
						LLDC \$134.01 ³
						Pac \$134.01 ³
	01G	kg Pulverised waste tobacco in liquid form			
	09B	kg Binders and wrappers of tobacco for use in the manufacture of cigars and cheroots			
	19K	kg Other			

³Includes an amount of \$134.01 per kg being the equivalent of the duty imposed on the like goods when produced in New Zealand.
⁴Includes an amount of \$147.40 per 1,000 being the equivalent of the duty imposed on the like goods when produced in New Zealand.

DIANE WILDERSPIN,
Acting for 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 1992, changes duty rates in the Tariff in conjunction with changes made to the excise duties on tobacco products which have been adjusted according to the movement in the Consumers Price Index over the 2 quarters ending 31 December 1991 and 31 March 1992.

Issued under the authority of the Acts and Regulations Publication Act 1989.

Date of notification in *Gazette*: 30 April 1992.

This order is administered in the Customs Department.