



**THE TARIFF (TOBACCO PRODUCTS INDEXATION)  
AMENDMENT ORDER (NO. 2) 1990**

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PAUL REEVES, Governor-General

**ORDER IN COUNCIL**

At Wellington this 30th day of July 1990

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 9 of the Tariff Act 1988, His 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 Tariff (Tobacco Products Indexation) Amendment Order (No. 2) 1990.

(2) This order shall come into force on the 1st day of September 1990.

**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 revocations**—The Tariff (Miscellaneous) Amendment Order (No. 2) 1990 (S.R. 1990/124) is hereby amended by revoking so much of the Schedule to that order 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.

SCHEDULE—DUTIES IMPOSED

PART I

THE STANDARD TARIFF

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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*

\$108.09 <sup>3</sup>	AU \$108.09 <sup>3</sup>
<i>plus</i> 17.5	CA \$108.09 <sup>3</sup>
7/91 \$108.09 <sup>3</sup>	<i>plus</i> 12.5
<i>plus</i> 15	7/91 \$108.09 <sup>3</sup>
7/92 \$108.09 <sup>3</sup>	<i>plus</i> 10
<i>plus</i> 12.5	7/92 \$108.09 <sup>3</sup>
	<i>plus</i> 7.5
	LDC \$108.09 <sup>3</sup>
	<i>plus</i> 14
	7/91 \$108.09 <sup>3</sup>
	<i>plus</i> 12
	7/92 \$108.09 <sup>3</sup>
	<i>plus</i> 10
	LLDC \$108.09 <sup>3</sup>
	Pac \$108.09 <sup>3</sup>

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

2402.20

- Cigarettes containing tobacco:

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2402.20.02	00D	kg	-- Exceeding in weight 1.1 kg per 1,000	<i>per kg</i>	\$108.09 <sup>3</sup> <i>plus 17.5</i> 7/91 \$108.09 <sup>3</sup> <i>plus 15</i> 7/92 \$108.09 <sup>3</sup> <i>plus 12.5</i>	AU \$108.09 <sup>3</sup> CA \$108.09 <sup>3</sup> <i>plus 12.5</i> 7/91 \$108.09 <sup>3</sup> <i>plus 10</i> 7/92 \$108.09 <sup>3</sup> <i>plus 7.5</i> LDC \$108.09 <sup>3</sup> <i>plus 14</i> 7/91 \$108.09 <sup>3</sup> <i>plus 12</i> 7/92 \$108.09 <sup>3</sup> <i>plus 10</i> LLDC \$108.09 <sup>3</sup> Pac \$108.09 <sup>3</sup>
2402.20.08	00B	Th	-- Not exceeding in weight 1.1 kg per 1,000	<i>per 1,000</i>	\$118.90 <sup>4</sup> <i>plus 17.5</i> 7/91 \$118.90 <sup>4</sup> <i>plus 15</i> 7/92 \$118.90 <sup>4</sup> <i>plus 12.5</i>	AU \$118.90 <sup>4</sup> CA \$118.90 <sup>4</sup> <i>plus 12.5</i> 7/91 \$118.90 <sup>4</sup> <i>plus 10</i> 7/92 \$118.90 <sup>4</sup> <i>plus 7.5</i> LDC \$118.90 <sup>4</sup> <i>plus 14</i> 7/91 \$118.90 <sup>4</sup> <i>plus 12</i> 7/92 \$118.90 <sup>4</sup> <i>plus 10</i> LLDC \$118.90 <sup>4</sup> Pac \$118.90 <sup>4</sup>

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SCHEDULE—DUTIES IMPOSED—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>Cigars, cheroots, cigarillos and cigarettes, etc.—<i>continued</i></b>					
2402.90			– Other:		
2402.90.01			-- Cigars, cheroots and cigarillos, containing tobacco substitutes	<i>per kg</i>	\$108.09 <sup>3</sup> <i>plus</i> 17.5 7/91 \$108.09 <sup>3</sup> <i>plus</i> 15 7/92 \$108.09 <sup>3</sup> <i>plus</i> 12.5
					AU \$108.09 <sup>3</sup> CA \$108.09 <sup>3</sup> <i>plus</i> 12.5 7/91 \$108.09 <sup>3</sup> <i>plus</i> 10 7/92 \$108.09 <sup>3</sup> <i>plus</i> 7.5 LDC \$108.09 <sup>3</sup> <i>plus</i> 14 7/91 \$108.09 <sup>3</sup> <i>plus</i> 12 7/92 \$108.09 <sup>3</sup> <i>plus</i> 10 LLDC \$108.09 <sup>3</sup> Pac \$108.09 <sup>3</sup>
	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>	\$108.09 <sup>3</sup> <i>plus</i> 17.5 7/91 \$108.09 <sup>3</sup> <i>plus</i> 15 7/92 \$108.09 <sup>3</sup> <i>plus</i> 12.5
					AU \$108.09 <sup>3</sup> CA \$108.09 <sup>3</sup> <i>plus</i> 12.5 7/91 \$108.09 <sup>3</sup> <i>plus</i> 10 7/92 \$108.09 <sup>3</sup> <i>plus</i> 7.5

								LDC \$108.09 <sup>3</sup> plus 14 7/91 \$108.09 <sup>3</sup> plus 12 7/92 \$108.09 <sup>3</sup> plus 10 LLDC \$108.09 <sup>3</sup> Pac \$108.09 <sup>3</sup>	1990/185
2402.90.18	00c	Th	---	Not exceeding in weight 1.1 kg per 1,000	per 1,000	\$118.90 <sup>4</sup> plus 17.5 7/91 \$118.90 <sup>4</sup> plus 15 7/92 \$118.90 <sup>4</sup> plus 12.5	AU \$118.90 <sup>4</sup> CA \$118.90 <sup>4</sup> plus 12.5 7/91 \$118.90 <sup>4</sup> plus 10 7/92 \$118.90 <sup>4</sup> plus 7.5 LDC \$118.90 <sup>4</sup> plus 14 7/91 \$118.90 <sup>4</sup> plus 12 7/92 \$118.90 <sup>4</sup> plus 10 LLDC \$118.90 <sup>4</sup> Pac \$118.90 <sup>4</sup>	Tariff (Tobacco Products Indentation) Amendment Order (No. 2) 1990	

<sup>3</sup> Includes an amount of \$108.09 per kg being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>4</sup> Includes an amount of \$118.90 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
24.03			<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:</b>		
2403.10			– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.10.09			– – Other	<i>per kg</i>	
				\$108.09 <sup>3</sup>	AU \$108.09 <sup>3</sup>
				<i>plus</i> 17.5	CA \$108.09 <sup>3</sup>
				7/91 \$108.09 <sup>3</sup>	<i>plus</i> 12.5
				<i>plus</i> 15	7/91 \$108.09 <sup>3</sup>
				7/92 \$108.09 <sup>3</sup>	<i>plus</i> 10
				<i>plus</i> 12.5	7/92 \$108.09 <sup>3</sup>
					<i>plus</i> 7.5
					LDC \$108.09 <sup>3</sup>
					<i>plus</i> 14
					7/91 \$108.09 <sup>3</sup>
					<i>plus</i> 12
					7/92 \$108.09 <sup>3</sup>
					<i>plus</i> 10
					LLDC \$108.09 <sup>3</sup>
					Pac \$108.09 <sup>3</sup>
	01A	kg	. . . Pipe		
	09G	kg	. . . Cigarette		
	19D	kg	. . . Other		
			– Other:		
2403.91			– – “Homogenised” or “reconstituted” tobacco:		
2403.91.09			– – – Other	<i>per kg</i>	
				\$108.09 <sup>3</sup>	AU \$108.09 <sup>3</sup>
				<i>plus</i> 17.5	CA \$108.09 <sup>3</sup>
				7/91 \$108.09 <sup>3</sup>	<i>plus</i> 12.5
				<i>plus</i> 15	7/91 \$108.09 <sup>3</sup>
				7/92 \$108.09 <sup>3</sup>	<i>plus</i> 10
				<i>plus</i> 12.5	7/92 \$108.09 <sup>3</sup>

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										<i>plus 7.5</i>	
										LDC \$108.09 <sup>3</sup>	
										<i>plus 14</i>	
										7/91 \$108.09 <sup>3</sup>	
										<i>plus 12</i>	
										7/92 \$108.09 <sup>3</sup>	
										<i>plus 10</i>	
										LLDC \$108.09 <sup>3</sup>	
										Pac \$108.09 <sup>3</sup>	
	01E	kg	. . . .	Pipe							
	09L	kg	. . . .	Cigarette							
	19H	kg	. . . .	Other							
2403.99			--	Other:							
2403.99.01	00B	kg	---	Snuff	<i>per kg</i>	\$108.09 <sup>3</sup>					
2403.99.19			---	Other	<i>per kg</i>	\$108.09 <sup>3</sup>				AU \$108.09 <sup>3</sup>	
						<i>plus 17.5</i>				CA \$108.09 <sup>3</sup>	
						7/91 \$108.09 <sup>3</sup>				<i>plus 12.5</i>	
						<i>plus 15</i>				7/91 \$108.09 <sup>3</sup>	
						7/92 \$108.09 <sup>3</sup>				<i>plus 10</i>	
						<i>plus 12.5</i>				7/92 \$108.09 <sup>3</sup>	
										<i>plus 7.5</i>	
										LDC \$108.09 <sup>3</sup>	
										<i>plus 14</i>	
										7/91 \$108.09 <sup>3</sup>	
										<i>plus 12</i>	
										7/92 \$108.09 <sup>3</sup>	
										<i>plus 10</i>	
										LLDC \$108.09 <sup>3</sup>	
										Pac \$108.09 <sup>3</sup>	
	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							

<sup>3</sup> Includes an amount of \$108.09 per kg being the equivalent of the duty imposed on the like goods when produced in New Zealand.

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 effect on 1 September 1990, changes the Tariff in conjunction with changes made to the excise duties on tobacco products which have been adjusted according to the Consumer Price Index based on its movement over the previous two quarters.

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Issued under the authority of the Acts and Regulations Publication Act 1989.  
Date of notification in *Gazette*: 2 August 1990.  
This order is administered in the Customs Department.