

**Reprint
as at 1 October 2018**

Customs and Excise Amendment Act 1998

Public Act 1998 No 18
Date of assent 15 May 1998

Customs and Excise Amendment Act 1998: repealed, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).

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An Act to amend the Customs and Excise Act 1996.

BE IT ENACTED by the Parliament of New Zealand as follows:

1 Short Title and commencement

- (1) This Act may be cited as the Customs and Excise Amendment Act 1998, and is part of the Customs and Excise Act 1996 (“the principal Act”).
- (2) This Act comes into force on 15 May 1998.

Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this eprint. See the notes at the end of this eprint for further details.

This Act is administered by the New Zealand Customs Service.

2 Schedule 3 amended

- (1) The principal Act is amended by repealing so much of Schedule 3 as relates to Excise item numbers 99.60.09A, 99.60.19J, 99.60.29F, 99.65.09C, 99.65.19L, 99.65.29H, 99.65.39E, 99.65.49B, 99.65.59K, 99.75.15C, 99.75.18H, and 99.75.60J, and Tariff item numbers 2402.10.00, 2402.20.10, 2402.20.90, 2403.10.90, 2403.91.90, 2403.99.02, 2403.99.90, 2710.00.18, 2710.00.28, 2711.12.00, 2711.13.00, and 2711.14.01, and substituting the Excise item numbers and Tariff items and rates of duty specified in the Schedule.
- (2) The Excise and Excise-Equivalent Duties (Tobacco Products Indexation) Amendment Order 1997 (SR 1997/284) is consequentially revoked.

Schedule
**Amendments to Schedule 3 of Customs and Excise Act 1996 (Excise
and Excise-Equivalent Duties)**

Section 2

A
Goods manufactured in New Zealand

Rates of Duty

Unit

Goods

4	99.6	Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes which, if imported, would be classified within Tariff item 2402.10.00, 2402.20.10, 2402.20.90, 2402.90.01, 2402.90.12 or 2402.90.18:		
		- Cigars, cheroots, cigarillos, and cigarettes containing tobacco:	per KTC	\$237.75
	99.60.09A	-- Cigars, cheroots and cigarillos		
	99.60.19J	-- Cigarettes exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$237.75
	99.60.29F	-- Cigarettes not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$190.20
	99.65	Other manufactured tobacco and manufactured tobacco substitutes, and "Homogenised" or "reconstituted" tobacco which, if imported, would be classified within Tariff item 2403.10.90, 2403.91.90, 2403.99.02 or 2403.99.90:		
		- Smoking tobacco, whether or not containing tobacco substitutes:		
	99.65.09C	-- Pipe	per KTC	\$237.75
	99.65.19L	-- Cigarette	per KTC	\$237.75
		- Other:		
		-- "Homogenised" or "reconstituted" tobacco:		
	99.65.29H	--- Pipe	per KTC	\$237.75
	99.65.39E	--- Cigarette	per KTC	\$237.75
		-- Other:		
	99.65.49B	--- Snuff	per KTC	\$237.75
	99.65.59K	--- Other	per KTC	\$237.75
	99.75	Fuels:		

99.75.15C	- Motor spirit with a Research Octane No (RON) less than 92 (regular grade) which, if imported, would be classified within Tariff item 2710.00.18 or 2710.00.28	per l	34.3¢ plus 8¢ per g of Pb
99.75.18H	- Motor spirit with a Research Octane No (RON) 92 or greater (premium grade) which, if imported, would be classified within Tariff item 2710.00.18 or 2710.00.28	per l	34.3¢ plus 8¢ per g of Pb
99.75.60J	- Liquefied petroleum gas which, if imported, would be classified within Tariff item 2711.12.00, 2711.13.00 or 2711.14.01	per l	10.40¢

B
Imported goods

Rates of Duty

Unit

Goods

Tariff Item Number

24.02	Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes which, if manufactured in New Zealand, would be classified within Excise item number 99.60.09A, 99.60.19J, 99.60.29F or 99.60.39G:		
	- Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
2402.10.00	-- Cigars, cheroots, and cigarillos	per KTC	\$237.75
	-- Cigarettes containing tobacco:		
2402.20.10	--- Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$237.75
2402.20.90	--- Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$190.20
24.03	Other manufactured tobacco and manufactured tobacco substitutes, and “homogenised” or “reconstituted” tobacco which, if manufactured in New Zealand, would be classified within Excise item number 99.65.09C, 99.65.19L, 99.65.29H, 99.65.39E, 99.65.49B or 99.65.59K:		
2403.10.90	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	per KTC	\$237.75
	- Other		
	-- “Homogenised” or “reconstituted” tobacco:		
2403.91.90	--- Other	per KTC	\$237.75
	--Other		
2403.99.02	--- Snuff	per KTC	\$237.75
2403.99.90	--- Other	per KTC	\$237.75
	Fuels:		
2710.00.18 or	- Motor spirit with a Research Octane No (RON) less than 92 (regular grade)		
2710.00.28	which, if manufactured in New Zealand, would be classified within Excise item number 99.75.15C	per l	34.3¢ plus 8¢ per g of Pb

∞	2710.00.18 or 2710.00.28	- Motor spirit with a Research Octane No (RON) 92 or greater (premium grade) which, if manufactured in New Zealand, would be classified within Excise item number 99.75.18H	per l	34.3¢ plus 8¢ per g of Pb
	2711.12.00, 2711.13.00 or 2711.14.01	- Liquefied petroleum gas which, if manufactured in New Zealand, would be classified within Excise item number 99.75.60J	per l	10.40¢

Eprint notes

1 *General*

This is an eprint of the Customs and Excise Amendment Act 1998 that incorporates all the amendments to that Act as at the date of the last amendment to it.

2 *About this eprint*

This eprint is not an official version of the legislation under section 18 of the Legislation Act 2012.

3 *Amendments incorporated in this eprint*

Customs and Excise Act 2018 (2018 No 4): section 442