

**Reprint  
as at 1 October 2018**



**Excise and Excise-equivalent Duties Table (Tobacco Products) Amendment Act 2010**

Public Act    2010 No 23  
Date of assent    29 April 2010  
Commencement    see section 2

Excise and Excise-equivalent Duties Table (Tobacco Products) Amendment Act 2010: repealed, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).

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**Note**

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.  
Note 4 at the end of this reprint provides a list of the amendments incorporated.

**This Act is administered by the New Zealand Customs Service.**

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**The Parliament of New Zealand enacts as follows:**

**1 Title**

This Act is the Excise and Excise-equivalent Duties Table (Tobacco Products) Amendment Act 2010.

**2 Commencement**

This Act comes into force on 29 April 2010.

**Part 1**  
**Amendments to**  
**Excise and Excise-equivalent Duties Table**

**3 Purpose of this Part**

This Part amends the Excise and Excise-equivalent Duties Table under the Customs and Excise Act 1996 to—

- (a) increase by 14% the duties on loose (roll-your-own cigarette and pipe) tobacco and on higher-weight manufactured cigarettes, to align those duties by weight with the duties on lower-weight manufactured cigarettes; and
- (b) increase by 10% (in the first of 3 cumulative increases of 10%) the duties on all tobacco products (including the duties on loose tobacco and on higher-weight manufactured cigarettes, after those duties have been aligned with the duties on lower-weight manufactured cigarettes).

**4 Principal document amended**

This Part, in accordance with section 76G(1) of the Customs and Excise Act 1996, amends the Excise and Excise-equivalent Duties Table.

**5 Part A and Part B amended**

- (1) Part A is amended by—

- (a) omitting so much as relates to excise item numbers 99.60.09A, 99.60.19J, 99.60.29F, 99.60.39C, 99.65.09C, 99.65.19L, 99.65.29H, 99.65.39E, 99.65.49B, and 99.65.59K; and
  - (b) substituting the excise item numbers and rates of duty specified in Part A of the Schedule.
- (2) Part B is amended by—
- (a) omitting so much as relates to tariff items 2402.10.00, 2402.20.10, 2402.20.90, 2403.10.90, 2403.91.90, 2403.99.02, and 2403.99.90; and
  - (b) substituting the tariff items and rates of duty specified in Part B of the Schedule.

## **Part 2**

### **Amendments to Customs and Excise Act 1996**

#### **6 Purpose of this Part**

This Part amends the Customs and Excise Act 1996 so that it provides for the second and third of the 3 cumulative 10% increases by requiring rates of duties on tobacco products, as those rates exist immediately before 1 January 2011 and immediately before 1 January 2012, to be increased by 10% of those existing rates and—

- (a) in an Excise and Excise-equivalent Duties Table (Tobacco Products Indexation and Separate 10% Increase) Amendment Order 2010 or 2011 that—
  - (i) is made under section 79(1), and indexes those existing rates (having regard to movements in the CPI (excluding credit services)) under section 79(2) to (4), of that Act; and
  - (ii) includes that 10% increase as required by section 79AA(1) of that Act; and
  - (iii) comes into force on 1 January 2011 or, as the case requires, 1 January 2012; or
- (b) if no such indexation order is or is to be made so as to come into force on 1 January 2011 or, as the case requires, 1 January 2012, by an Excise and Excise-equivalent Duties Table (Tobacco Products 10% Increase) Amendment Order 2010 or 2011 that—
  - (i) is made under section 79AA(2) of that Act; and
  - (ii) comes into force on 1 January 2011 or, as the case requires, 1 January 2012.

**7 Principal Act amended**

This Part amends the Customs and Excise Act 1996.

**8 New section 79AA inserted**

- (1) The following section is inserted after section 79:

**79AA Increases of 10% on 1 January 2011 and 2012 must be made in or by Excise and Excise-equivalent Duties Table (Tobacco Products Indexation or Other) Amendment Orders 2010 and 2011**

- (1) An order under section 79(1), and that comes into force on 1 January 2011 or 1 January 2012, must be called an Excise and Excise-equivalent Duties Table (Tobacco Products Indexation and Separate 10% Increase) Amendment Order 2010, or 2011 (as the case requires), and must (despite section 79) impose on all tobacco products (as defined in section 79(4)) new rates of duties that not only—
- (a) index existing rates of duties on those products (having regard to movements in the Consumers Price Index All Groups excluding credit services) in accordance with section 79(2) to (4); but also
  - (b) include a separate increase of 10% of those existing rates.
- (2) However, if subsection (1) cannot be complied with because no order is or is to be made under section 79(1) so as to come into force on 1 January 2011 or 1 January 2012, the Governor-General must, by an Order in Council made under this subsection, coming into force on that date, and called an Excise and Excise-equivalent Duties Table (Tobacco Products 10% Increase) Amendment Order 2010, or 2011 (as the case requires), amend the Excise and Excise-equivalent Duties Table by—
- (a) omitting all existing rates of duties on all tobacco products (as defined in section 79(4)); and
  - (b) substituting new rates that include an increase of 10% of those existing rates.
- (2) Sections 76C(2)(c), 76D, and 76G(2) and (4)(b) are each amended consequentially by inserting “79AA(2),” before “or 79A” in each case.

**9 Certain Orders in Council subject to confirmation**

Section 80(1) is amended by inserting the following paragraph after paragraph (b):

- (ba) an Order in Council made under section 79AA(2); and

**10 New sections 79AA and 80(1)(ba) repealed**

- (1) Section 79AA of the Customs and Excise Act 1996 (as inserted by section 8(1)) is repealed on the close of 1 January 2012.

- (2) Section 80(1)(ba) of the Customs and Excise Act 1996 (as inserted by section 9) is repealed on the close of 31 December 2013.

**Schedule**  
**Amendments to Excise and Excise-equivalent Duties Table**

Schedule

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**Part A**  
**Goods manufactured in New Zealand**

**Excise and Excise-equivalent Duties Table (Tobacco Products) Amendment Act 2010**

Reprinted as at  
1 October 2018

Excise item number	Goods	Unit	Rates of duty
<b>99.60</b>	<b>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:</b>		
	– Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
99.60.09A	– – Cigars, cheroots, and cigarillos	per KTC	\$432.33
99.60.19J	– – Cigarettes exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$492.86
99.60.29F	– – Cigarettes not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$345.87
99.60.39C	– Cigars, cheroots, cigarillos, and cigarettes containing tobacco substitutes		Free

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 2403.10.90, 2403.91.90, 2403.99.02, or 2403.99.90:</b>		
	– Smoking tobacco, whether or not containing tobacco substitutes:		
99.65.09C	– – Pipe	per KTC	\$492.86
99.65.19L	– – Cigarette	per KTC	\$492.86
	– Other:		
	– – “Homogenised” or “reconstituted” tobacco:		
99.65.29H	– – – Pipe	per KTC	\$492.86
99.65.39E	– – – Cigarette	per KTC	\$492.86
	– – Other:		
99.65.49B	– – – Snuff	per KTC	\$432.33
99.65.59K	– – – Other	per KTC	\$432.33
<b>Part B</b>			
<b>Imported goods</b>			
Tariff item number	Goods	Unit	Rates of duty
<b>24.02</b>	<b>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 99.60.39C:</b>		
	– Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
2402.10.00	– – Cigars, cheroots, and cigarillos	per KTC	\$432.33
	– – Cigarettes containing tobacco:		
2402.20.10	– – – Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$492.86

Excise and Excise-equivalent Duties Table (Tobacco Products) Amendment Act 2010

Reprinted as at 1 October 2018

Schedule

Tariff item number	Goods	Unit	Rates of duty
∞ 2402.20.90	Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$345.87



Tariff item number	Goods	Unit	Rates of duty
<b>24.03</b>	<b>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:</b>		
2403.10.90	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion	per KTC	\$492.86
	– Other:		
	– – “Homogenised” or “reconstituted” tobacco:		
2403.91.90	– – – Other	per KTC	\$492.86
	– – Other:		
2403.99.02	– – – Snuff	per KTC	\$432.33
2403.99.90	– – – Other	per KTC	\$432.33

## Reprints notes

### **1** *General*

This is a reprint of the Excise and Excise-equivalent Duties Table (Tobacco Products) Amendment Act 2010 that incorporates all the amendments to that Act as at the date of the last amendment to it.

### **2** *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

### **3** *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

### **4** *Amendments incorporated in this reprint*

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