

Reprint
as at 1 January 2008

**Excise and Excise-Equivalent
Duties (Tobacco Products
Indexation) Amendment Order
2006**

(SR 2006/351)

Excise and Excise-Equivalent Duties (Tobacco Products Indexation) Amendment Order 2006: revoked, on 1 January 2008, by clause 4 of the Excise and Excise-equivalent Duties (Tobacco Products Indexation) Amendment Order 2007 (SR 2007/345).

Preamble

At Wellington this 21st day of November 2006

Pursuant to section 79 of the Customs and Excise Act 1996, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

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Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this eprint.

A general outline of these changes is set out in the notes at the end of this eprint, together with other explanatory material about this eprint.

This order is administered by the New Zealand Customs Service.

| | | |
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| | Amendments to Schedule 3 of Customs and Excise Act 1996 (excise and excise-equivalent duties) | |

- 1 Title**

This order is the Excise and Excise-Equivalent Duties (Tobacco Products Indexation) Amendment Order 2006.
 - 2 Commencement**

This order comes into force on 1 December 2006.
 - 3 Schedule 3 amended**

Schedule 3 of the Customs and Excise Act 1996 is amended by revoking so much 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, and 99.65.59K, and 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 substituting the Excise item numbers and Tariff items and rates of duty specified in the Schedule.
 - 4 Revocation**

The Excise and Excise-Equivalent Duties (Tobacco Products Indexation) Amendment Order 2005 (SR 2005/296) is revoked.
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cl 3

Schedule
**Amendments to Schedule 3 of Customs
and Excise Act 1996 (excise and
excise-equivalent duties)**

Part A

Goods manufactured in New Zealand

| Excise item number | Goods | Unit | Rates of duty |
|---------------------------|---|-------------|----------------------|
| 99.60 | 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: | | |
| 99.60.09A | – – Cigars, cheroots, and cigarillos | per KTC | \$361.45 |
| 99.60.19J | – – Cigarettes exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes | per KTC | \$361.45 |
| 99.60.29F | – – Cigarettes not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes | per 1,000 | \$289.16 |

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| | | | |
|-----------|---|---------|----------|
| 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 | \$361.45 |
| 99.65.19L | – – Cigarette | per KTC | \$361.45 |
| | – Other: | | |
| | – – “Homogenised” or “reconstituted” tobacco: | | |
| 99.65.29H | – – – Pipe | per KTC | \$361.45 |
| 99.65.39E | – – – Cigarette | per KTC | \$361.45 |
| | – – Other: | | |

| | | | |
|-----------|-----------|---------|----------|
| 99.65.49B | --- Snuff | per KTC | \$361.45 |
| 99.65.59K | --- Other | per KTC | \$361.45 |

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| Part B | | | |
|--------------------|---|---------|---------------|
| Imported goods | | | |
| Tariff item number | Goods | Unit | Rates of duty |
| 24.02 | <p>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:</p> <p>– Cigars, cheroots, cigarillos, and cigarettes containing tobacco:</p> | | |
| 2402.10.00 | – – Cigars, cheroots, and cigarillos | per KTC | \$361.45 |

| | | | |
|------------|---|-----------|----------|
| | – – Cigarettes containing tobacco: | | |
| 2402.20.10 | – – – Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes | per KTC | \$361.45 |
| 2402.20.90 | – – – Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes | per 1,000 | \$289.16 |
| 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, | | |

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| | | | |
|------------|---|---------|----------|
| | 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 | \$361.45 |
| | – Other: | | |
| | – – “Homogenised” or “reconstituted” tobacco: | | |
| 2403.91.90 | – – – Other | per KTC | \$361.45 |
| | – – Other: | | |
| 2403.99.02 | – – – Snuff | per KTC | \$361.45 |
| 2403.99.90 | – – – Other | per KTC | \$361.45 |

Schedule

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(Tobacco Products Indexation)
Amendment Order 2006**

Diane Morcom,
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 December 2006, adjusts the excise and excise-equivalent duties on tobacco products to reflect the movement in the Consumers Price Index (excluding credit services) over the 12-month period ending on 30 September 2006.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 23 November 2006.

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Notes**1 General**

This is an eprint of the Excise and Excise-Equivalent Duties (Tobacco Products Indexation) Amendment Order 2006. It incorporates all the amendments to the Excise and Excise-Equivalent Duties (Tobacco Products Indexation) Amendment Order 2006 as at 1 January 2008. The list of amendments at the end of these notes specifies all the amendments incorporated into this eprint since 4 September 2007. Relevant provisions of any amending enactments that contain transitional, savings, or application provisions are also included, after the Principal enactment, in chronological order.

2 About this eprint

This eprint has not been officialised. For more information about officialisation, please see "Making online legislation official" under "Status of legislation on this site" in the About section of this website.

**3 List of amendments incorporated in this eprint
(most recent first)**

Excise and Excise-equivalent Duties (Tobacco Products Indexation) Amendment Order 2007 (SR 2007/345): clause 4
