

**Reprint
as at 1 October 2018**



Excise and Excise-equivalent Duties (Tobacco Products Indexation) Amendment Order 2009

(SR 2009/339)

Excise and Excise-equivalent Duties (Tobacco Products Indexation) Amendment Order 2009: revoked, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).

Anand Satyanand, Governor-General

Order in Council

At Wellington this 2nd day of November 2009

Present:

His Excellency the Governor-General in Council

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.

1 Title

This order is the Excise and Excise-equivalent Duties (Tobacco Products Indexation) Amendment Order 2009.

2 Commencement

This order comes into force on 1 January 2010.

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 order is administered by the New Zealand Customs Service.

Excise and Excise-equivalent Duties (Tobacco Products Indexation) Amendment Order 2009: confirmed, on 27 November 2010, by section 11(a) of the Subordinate Legislation (Confirmation and Validation) Act 2010 (2010 No 127).

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 2008 (SR 2008/441) is revoked.

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

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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	\$393.03
99.60.19J	– – Cigarettes exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$393.03
99.60.29F	– – Cigarettes not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$314.43
	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	\$393.03
99.65.19L	– – Cigarette	per KTC	\$393.03
	– Other:		
	– – “Homogenised” or “reconstituted” tobacco:		
99.65.29H	– – – Pipe	per KTC	\$393.03
99.65.39E	– – – Cigarette	per KTC	\$393.03

—continued

Excise item number	Goods	Unit	Rates of duty
99.65.49B	-- Other: --- Snuff	per KTC	\$393.03
99.65.59K	--- Other	per KTC	\$393.03

Part B
Imported goods

Excise item number	Goods	Unit	Rates of duty
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 99.60.39C:		
2402.10.00	— Cigars, cheroots, cigarillos, and cigarettes containing tobacco: — — Cigars, cheroots, and cigarillos	per KTC	\$393.03
2402.20.10	— — Cigarettes containing tobacco: — — — Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$393.03
2402.20.90	— — — Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$314.43
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 — Other: — — “Homogenised” or “reconstituted” tobacco:	per KTC	\$393.03
2403.91.90	— — — Other	per KTC	\$393.03
2403.99.02	— — — Other: — — — Snuff	per KTC	\$393.03
2403.99.90	— — — Other	per KTC	\$393.03

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 January 2010, 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 2009.

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 5 November 2009.

Reprints notes

1 *General*

This is a reprint of the Excise and Excise-equivalent Duties (Tobacco Products Indexation) Amendment Order 2009 that incorporates all the amendments to that order 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

Subordinate Legislation (Confirmation and Validation) Act 2010 (2010 No 127): section 11(a)