



## ANALYSIS

| Title                           | SCHEDULE                        |
|---------------------------------|---------------------------------|
| 1. Short Title and commencement | Amendments to Third Schedule of |
| 2. Third Schedule amended       | Customs and Excise Act 1996     |

1998, No. 18

**An Act to amend the Customs and Excise Act 1996**

[15 May 1998]

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.

**2. Third Schedule amended**—(1) The principal Act is amended by repealing so much of the Third Schedule 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 (S.R. 1997/284) is consequentially revoked.

**SCHEDULE**  
**AMENDMENTS TO THIRD SCHEDULE OF CUSTOMS AND**  
**EXCISE ACT 1996**  
**EXCISE AND EXCISE-EQUIVALENT DUTIES**  
**PART A**  
**GOODS MANUFACTURED IN NEW ZEALAND**

Section 2

| Excise Item<br>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   | \$237.75      |
| 99.60.19I             | – – 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      |

|              |   |         |                                 |
|--------------|---|---------|---------------------------------|
| <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 | \$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                        |
| <b>99.75</b> | <b>Fuels:</b>   |         |                                 |
| 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¢<br>plus 8¢<br>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¢<br>plus 8¢<br>per g of Pb |
| 99.75.60r    | – 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¢                          |

**PART B**  
**IMPORTED GOODS**

| Tariff Item<br>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, 99.60.19I, 99.60.29F or 99.60.39G:</b> |           |               |
|                       | – 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      |

|  |   |         |                                 |
|--|---|---------|---------------------------------|
| <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, 99.65.49n or 99.65.59K:</b> |         |                                 |
| 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                        |
|  | <b>Fuels:</b>   |         |                                 |
| 2710.00.18 or<br>2710.00.28                | – Motor spirit with a Research Octane No. (RON) less than 92 (regular grade) which, if manufactured in New Zealand, would be classified within Excise item number 99.75.15c   | per ℓ   | 34.3¢<br>plus 8¢<br>per g of Pb |
| 2710.00.18 or<br>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¢<br>plus 8¢<br>per g of Pb |
| 2711.12.00,<br>2711.13.00 or<br>2711.14.01 | – Liquefied petroleum gas which, if manufactured in New Zealand, would be classified within Excise item number 99.75.60I  | per ℓ   | 10.40¢                          |

This Act is administered in the New Zealand Customs Service.