



**Excise and Excise-Equivalent Duties
(Tobacco Products Indexation)
Amendment Order 2004**

Silvia Cartwright, Governor-General

Order in Council

At Wellington this 8th day of November 2004

Present:

Her Excellency the Governor-General in Council

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

Contents

1	Title		Schedule
2	Commencement		Amendments to Third Schedule of
3	Third Schedule amended		Customs and Excise Act 1996
4	Revocation _____		(excise and excise-equivalent duties)

Order

- 1 Title**
This order is the Excise and Excise-Equivalent Duties (Tobacco Products Indexation) Amendment Order 2004.
- 2 Commencement**
This order comes into force on 1 December 2004.

**Excise and Excise-Equivalent Duties
(Tobacco Products Indexation) Amendment
Order 2004**

2004/390

cl 4

3 Third Schedule amended

The Third Schedule 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 2003 (SR 2003/320) is revoked.

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

cl 3

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	\$337.62
99.60.19J	– – Cigarettes exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$337.62
99.60.29F	– – Cigarettes not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$270.09

Schedule

Excise and Excise-Equivalent Duties
 (Tobacco Products Indexation) Amendment
 Order 2004

2004/390

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	\$337.62
99.65.19L	– – Cigarette	per KTC	\$337.62
	– Other:		
	– – “Homogenised” or “reconstituted” tobacco:		
99.65.29H	– – – Pipe	per KTC	\$337.62
99.65.39E	– – – Cigarette	per KTC	\$337.62
	– – Other:		
99.65.49B	– – – Snuff	per KTC	\$337.62
99.65.59K	– – – Other	per KTC	\$337.62

Part B
Imported goods

Tariff 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:		
	– Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
2402.10.00	– – Cigars, cheroots, and cigarillos	per KTC	\$337.62
	– – Cigarettes containing tobacco:		
2402.20.10	– – – Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$337.62
2402.20.90	– – – Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$270.09

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 \$337.62

– Other:

– – “Homogenised” or “reconstituted” tobacco:

2403.91.90

– – – Other

per KTC \$337.62

– – Other:

2403.99.02

– – – Snuff

per KTC \$337.62

2403.99.90

– – – Other

per KTC \$337.62

Diane Morcom,
Clerk of the Executive Council.

2004/390

Excise and Excise-Equivalent Duties
(Tobacco Products Indexation) Amendment
Order 2004

Schedule

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 2004, 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 2004.

Issued under the authority of the Acts and Regulations Publication Act 1989.

Date of notification in *Gazette*: 11 November 2004.

This order is administered in the New Zealand Customs Service.
