

Reprint

as at 1 January 2009

Excise and Excise-equivalent Duties (Tobacco Products Indexation) Amendment Order 2007

(SR 2007/345)

Excise and Excise-equivalent Duties (Tobacco Products Indexation) Amendment Order 2007: revoked, on 1 January 2009, by clause 4 of the Excise and Excise-equivalent Duties (Tobacco Products Indexation) Amendment Order 2008 (SR 2008/441).

Preamble

At Wellington this 12th day of November 2007

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.

Contents

		Page
1	Title	2
2	Commencement	2
3	Schedule 3 amended	2
4	Revocation	2

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.

Schedule 2
**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 2007.
 - 2 Commencement**
This order comes into force on 1 January 2008.
 - 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 2006 (SR 2006/351) is revoked.
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Schedule cl 3
**Amendments to Schedule 3 of Customs
and Excise Act 1996 (excise and
excise-equivalent duties)**

A
Goods manufactured in New Zealand

A—continued

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	\$368.27
99.60.I9J	-- Cigarettes exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$368.27
99.60.29F	-- Cigarettes not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$294.62

Reprinted as at
1 January 2009

Excise and Excise-equivalent Duties
(Tobacco Products Indexation)
Amendment Order 2007

Schedule

A—continued

Excise item number	Goods	Unit	Rates of duty
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	\$368.27
99.65.19L	-- Cigarette	per KTC	\$368.27
	- Other:		
	-- Homogenised or reconstituted tobacco:		
99.65.29H	--- Pipe	per KTC	\$368.27
99.65.39E	--- Cigarette	per KTC	\$368.27

Schedule

Excise and Excise-equivalent Duties
(Tobacco Products Indexation)
Amendment Order 2007Reprinted as at
1 January 2009

A—continued

Excise item number	Goods	Unit	Rates of duty
	-- Other:		
99.65.49B	--- Snuff	per KTC	\$368.27
99.65.59K	--- Other	per KTC	\$368.27

Reprinted as at
1 January 2009

Excise and Excise-equivalent Duties
(Tobacco Products Indexation)
Amendment Order 2007

Schedule

B
Imported goods

B—continued

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	\$368.27
	-- Cigarettes containing tobacco:		
2402.20.10	--- Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$368.27
2402.20.90	--- Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$294.62

Reprinted as at
1 January 2009

Excise and Excise-equivalent Duties
(Tobacco Products Indexation)
Amendment Order 2007

Schedule

B—continued

Tariff item number	Goods	Unit	Rates of duty
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	\$368.27
2403.91.90	--- Other -- Other:	per KTC	\$368.27
2403.99.02	--- Snuff	per KTC	\$368.27
2403.99.90	--- Other	per KTC	\$368.27

Schedule

Excise and Excise-equivalent Duties
(Tobacco Products Indexation)
Amendment Order 2007Reprinted as at
1 January 2009

Reprinted as at
1 January 2009

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Amendment Order 2007**

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 January 2008, 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 2007.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 15 November 2007.

Contents

- 1 General
 - 2 About this eprint
 - 3 List of amendments incorporated in this eprint (most recent first)
-

Notes**1 General**

This is an eprint of the Excise and Excise-equivalent Duties (Tobacco Products Indexation) Amendment Order 2007. It incorporates all the amendments to the order as at 1 January 2009. The list of amendments at the end of these notes specifies all the amendments incorporated into this eprint since 3 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 2008 (SR 2008/441): clause 4
