



Excise and Excise-equivalent Duties Table (Reduction for Specified Tobacco Products) Amendment Order 2024

Dame Cindy Kiro, Governor-General

Order in Council

At Wellington this 24th day of June 2024

Present:

The Right Hon Christopher Luxon presiding in Council

Under clauses 20 and 25 of Schedule 3 of the Customs and Excise Act 2018, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

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Order

1 Title

This order is the Excise and Excise-equivalent Duties Table (Reduction for Specified Tobacco Products) Amendment Order 2024.

2 Commencement

This order comes into force on 1 July 2024.

3 Excise and Excise-equivalent Duties Table amended

This Order amends the Excise and Excise-equivalent Duties Table (the **Table**) made under clause 16(1) of Schedule 3 of the Customs and Excise Act 2018 (the **Act**).

Part 1

Amendments made under clause 25 of Schedule 3 of the Act

4 Principal legislation

This Part amends the Table under clause 25 of Schedule 3 of the Act.

5 Excise items in Part A replaced

In Part A of the Table, replace excise items 99.67.10K, 99.67.20G and the heading descriptions associated with those excise items with:

99.67 Products containing tobacco or reconstituted tobacco, intended for inhalation without combustion which, if imported, would be classified within Tariff item 2404.11.02, 2404.11.06, 2404.11.11 or 2404.11.15:

– Products for use with tobacco heating systems:

99.67.02J – – Containing reconstituted tobacco per KTC \$1,773.02

99.67.05C – – Other per KTC \$1,555.23

– Other:

99.67.12F – – Containing reconstituted tobacco per KTC \$1,773.02

99.67.22C – – Other per KTC \$1,555.23

**Excise and Excise-equivalent Duties Table
(Reduction for Specified Tobacco Products)
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6 Tariff items in Part B replaced

In Part B of the Table, replace Tariff items 2404.11.01, 2404.11.05 and the heading descriptions associated with those Tariff items with:

24.04 Products containing tobacco or reconstituted tobacco, intended for inhalation without combustion which, if manufactured in New Zealand, would be classified within Excise item number 99.67.02J, 99.67.05C, 99.67.12F or 99.67.22C:

– Products for use with tobacco heating systems:

2404.11.02 – – Containing reconstituted tobacco per KTC \$1,773.02

2404.11.06 – – Other per KTC \$1,555.23

– Other:

2404.11.11 – – Containing reconstituted tobacco per KTC \$1,773.02

2404.11.15 – – Other per KTC \$1,555.23

**Part 2
Amendments made under clause 20
of Schedule 3 of the Act**

7 Principal legislation

This Part amends the Table under clause 20 of Schedule 3 of the Act.

8 Suspension and reduction of excise duty rate for certain tobacco products

(1) The following rates of duty are suspended for the period beginning on 1 July 2024 and ending at the close of 31 December 2024:

(a) in Part A of the Table, excise items 99.67.02J and 99.67.05C, the rates of “\$1,773.02” and “\$1,555.23”:

(b) in Part B of the Table, Tariff items 2404.11.02 and 2404.11.06, the rates of “\$1,773.02” and “\$1,555.23”.

(2) For the rates suspended under subclause 1, for the period beginning on 1 July 2024 and ending at the close of 31 December 2024, replace “\$1,773.02” with “\$886.51” in each place and “\$1,555.23” with “\$777.61” in each place.

Rachel Hayward,
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 July 2024, amends the Excise and Excise-equivalent Duties Table (the **Table**), which is administered under the Customs and Excise Act 2018 (the **Act**).

Part 1 of the order makes amendments to provide for more granular classification of the specified heated tobacco products under the Table. This amendment is made in accordance with clause 25 of Schedule 3 of the Act.

Part 2 of the order effects a temporary reduction of excise and excise-equivalent duty for certain tobacco products for the period starting on 1 July 2024 and ending at the close of 31 December 2024. This amendment is made in accordance with clause 20 of Schedule 3 of the Act.

This order is a confirmable instrument under section 122 of the Legislation Act 2019. It is revoked at the close of 30 June 2025, unless confirmed earlier by an Act of Parliament. That stated time is the applicable deadline under section 121 of that Act.

This order is administered by the New Zealand Customs Service.
Issued under the authority of the Legislation Act 2019.
Date of notification in the *Gazette*: 27 June 2024.
