



Tariff (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 section 10 of the Tariff Act 1988, Her 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	Principal legislation	2
4	Tariff heading 24.04 amended	2

**Tariff (Specified Tobacco Products)
Amendment Order 2024**

cl 1

Order

1 Title

This order is the Tariff (Specified Tobacco Products) Amendment Order 2024.

2 Commencement

This order comes into force on 1 July 2024.

3 Principal legislation

This Order amends the Tariff as defined in section 2(1) of the Tariff Act 1988 (the **Act**).

4 Tariff heading 24.04 amended

In Part 1 of the Tariff, replace Tariff items 2404.11.01 and 2404.11.05 with:

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

--- Products for use with tobacco heating systems:

2404.11.02	00A	KTC	---- Containing reconstituted tobacco	5 <i>plus</i> \$886.51	Free *See Below <i>plus</i> \$886.51 CA Free <i>plus</i> \$886.51 LDC 4 <i>plus</i> \$886.51
------------	-----	-----	---------------------------------------	---------------------------	--

2404.11.06	00G	KTC	---- Other	5 <i>plus</i> \$777.61	Free *See Below <i>plus</i> \$777.61 CA Free <i>plus</i> \$777.61 LDC 4 <i>plus</i> \$777.61 RCEP 5 1/2025 5 <i>plus</i> \$777.61
------------	-----	-----	------------	---------------------------	--

--- Other:

2404.11.11	00L	KTC	---- Containing reconstituted tobacco	5 <i>plus</i> \$1,773.02	Free *See Below <i>plus</i> \$1,773.02 CA Free <i>plus</i> \$1,773.02 LDC 4 <i>plus</i> \$1,773.02
------------	-----	-----	---------------------------------------	-----------------------------	--

2404.11.15	00F	KTC	---- Other	5 <i>plus</i> \$1,555.23	Free *See Below <i>plus</i> \$1,555.23 CA Free <i>plus</i> \$1,555.23 LDC 4 <i>plus</i> \$1,555.23 RCEP 5 1/2025 5 <i>plus</i> \$1,555.23
------------	-----	-----	------------	-----------------------------	--

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 Tariff, as defined in section 2(1) of the Tariff Act 1988 (the **Act**).

The purpose of the order is to provide for more granular classification of certain heated tobacco products in the Tariff. This amendment is made in accordance with section 10 of the Act.

The changes affect only the description and coding of the goods, not the rates of duty under the Act. Goods which are free of duty under the Act will remain free; those which are subject to duty under the Act will remain dutiable at appropriate levels. However, for corresponding changes to excise and excise-equivalent duty for these items under the Customs and Excise Act 2018, *see* the Excise and Excise-equivalent Duties Table (Reduction for Specified Tobacco Products) Amendment Order 2024, which also comes into force on 1 July 2024.

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.
