



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

WORKING TARIFF DOCUMENT

of New Zealand

Replacement Pages – 1 January 2025

Dear Subscriber

Please find enclosed a complete Working Tariff Document (effective 1 January 2025) that replaces in full your current document. This reprint has been brought about by a number of changes taking effect on 1 January 2025 which are listed below:

Tariff (Statistical Requirements) Amendment Notice (No. 2) 2024

This notice amends the statistical key codes and descriptions of the Tariff items specified in the Schedule of the notice. The amendment provides for a request to identify red-fleshed kiwifruit from other varieties of kiwifruit and to identify products relating to the WCO recommendations for the Prohibition of Chemical Weapons (ricin and saxitoxin) and the Rotterdam Convention (specific chemical compounds). These are denoted by the symbol ‘⊕’.

Excise and Excise-equivalent Duties Table (Tobacco Products Indexation and Reduction) Amendment Order 2024, made on 18 November 2024

The Excise and Excise-equivalent Duties Table (Tobacco Product Indexation and Reduction) Amendment Order 2024 comes into force on 1 January 2025. This Order makes permanent the temporary 50 percent reduction of excise and excise-equivalent duty on heated tobacco products that came into effect on 1 July 2024 under the Excise and Excise-equivalent Duties Table (Reduction for Specified Tobacco Products) Amendment Order 2024 and the Tariff (Specified Tobacco Products) Amendment Order 2024, both of which were made on 24 June 2024.

This Order also adjusts the excise and excise-equivalent duties on tobacco products, including the reduced excise and excise-equivalent duty rates on heated tobacco products made permanent under this Order. The adjustment is based on movement in the Consumers Price Index, less credit services subgroup (CPIX) for the 12-month period up to 30 September 2024. These are denoted by the symbol ‘*’.



Te Kāwanatanga o Aotearoa
New Zealand Government

Other miscellaneous amendments

There are also a small number of other technical corrections made to the List of Acts and Orders contained in the Introduction. These are denoted by the symbol ‘⌘’.



Christine Stevenson
Comptroller of Customs