

Chapter 24

Tobacco and manufactured tobacco substitutes

NOTE—

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

NEW ZEALAND NOTE—

1. In this Chapter, the term manufacture, where it appears in the expressions ‘For manufacture in a licensed manufacturing area’ and ‘For further manufacture in a licensed manufacturing area’, has the same meaning as in section 2(1) of the Customs and Excise Act 1996.

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Chapter 24—continued

Tobacco and manufactured tobacco substitutes—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
24.01			Unmanufactured tobacco; tobacco refuse:		
2401.10			– Tobacco, not stemmed/stripped:		
			– – For manufacture in a licensed manufacturing area into:		
2401.10.01			– – – Cigars	Free	Free
	01D	kg	. . . . Flue cured, Virginia type		
	09K	kg	. . . . Other		
2401.10.09			– – – Tobacco, cigarettes, snuff	Free	Free
	02C	kg	. . . . Flue cured, Virginia type		
	08B	kg	. . . . Other		
2401.10.19			– – For other purposes	Free	Free
	01L	kg	. . . Flue cured, Virginia type		
	09F	kg	. . . Other		
2401.20			– Tobacco, partly or wholly stemmed/stripped:		
			– – For manufacture in a licensed manufacturing area into:		
2401.20.01			– – – Cigars	Free	Free
	01H	kg	. . . . Flue cured, Virginia type		
	09C	kg	. . . . Other		
2401.20.09			– – – Tobacco, cigarettes, snuff	Free	Free
	02G	kg	. . . . Flue cured, Virginia type		
	08F	kg	. . . . Other		
2401.20.19			– – For other purposes	Free	Free
	01D	kg	. . . Flue cured, Virginia type		
	09K	kg	. . . Other		
2401.30			– Tobacco refuse:		
			– – For manufacture in a licensed manufacturing area into:		
2401.30.01	00C	kg	– – – Cigars	Free	Free
2401.30.09	00D	kg	– – – Tobacco, cigarettes, snuff	Free	Free
2401.30.19	00K	kg	– – For other purposes	Free	Free
24.02			Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
▶ 2402.10.00			– Cigars, cheroots and cigarillos, containing tobacco	<i>per KTC</i>	\$393.03 ¹
	02D	KTC	. . . Weighing less than 500 g per 100		
	08C	KTC	. . . Other		
2402.20			– Cigarettes containing tobacco:		
▶ 2402.20.10	00G	KTC	– – Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	<i>per KTC</i>	5 <i>plus</i> \$393.03 ¹
					AAN \$393.03 ¹ AU \$393.03 ¹ CA \$393.03 ¹ CN \$393.03 ¹ LDC 4 <i>plus</i> \$393.03 ¹ LLDC \$393.03 ¹ Pac \$393.03 ¹ SG \$393.03 ¹ TH \$393.03 ¹ TPA \$393.03 ¹
▶ 2402.20.90	00L	Th	– – Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	<i>per 1,000</i>	5 <i>plus</i> \$314.43 ²
					AAN \$314.43 ² AU \$314.43 ² CA \$314.43 ² CN \$314.43 ² LDC 4 <i>plus</i> \$314.43 ² LLDC \$314.43 ² Pac \$314.43 ² SG \$314.43 ² TH \$314.43 ² TPA \$314.43 ²
2402.90			– Other:		
2402.90.01			– – Cigars, cheroots and cigarillos, of tobacco substitutes	Free	Free
	01A	kg	. . . Weighing less than 500 g per 100		
	09G	kg	. . . Other		
			– – Cigarettes of tobacco substitutes:		
2402.90.12	00E	kg	– – – Exceeding in weight 1.1 kg per 1,000	Free	Free
2402.90.18	00C	Th	– – – Not exceeding in weight 1.1 kg per 1,000	Free	Free

¹ Includes an amount of \$393.03 per KTC being the equivalent of the duty imposed on the like goods when produced in New Zealand.² Includes an amount of \$314.43 per 1,000 being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 24—continued
Tobacco and manufactured tobacco substitutes—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
24.03			Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:		
2403.10			– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.10.10	00A	KTC	– – For further manufacture in a licensed manufacturing area	5	AAN Free CA Free CN Free TH Free TPA Free
▶ 2403.10.90			– – Other	<i>per KTC</i> 5 <i>plus</i> 393.03 ¹	AAN \$393.03 ¹ AU \$393.03 ¹ CA \$393.03 ¹ CN \$393.03 ¹ LDC 4 <i>plus</i> \$393.03 ¹ LLDC \$393.03 ¹ Pac \$393.03 ¹ SG \$393.03 ¹ TH \$393.03 ¹ TPA \$393.03 ¹
	01C	KTC	. . . . Pipe		
	05F	KTC	. . . . Cigarette		
	09J	KTC	. . . . Other		
			– Other:		
2403.91			– – “Homogenised” or “reconstituted” tobacco:		
2403.91.10	00E	KTC	– – – For further manufacture in a licensed manufacturing area	5	AAN Free CA Free CN Free TH Free TPA Free
▶ 2403.91.90			– – – Other	<i>per KTC</i> 5 <i>plus</i> \$393.03 ¹	AAN \$393.03 ¹ AU \$393.03 ¹ CA \$393.03 ¹ CN \$393.03 ¹ LDC 4 <i>plus</i> \$393.03 ¹ LLDC \$393.03 ¹ Pac \$393.03 ¹ SG \$393.03 ¹ TH \$393.03 ¹ TPA \$393.03 ¹
	01G	KTC	. . . . Pipe		
	05K	KTC	. . . . Cigarette		
	09B	KTC	. . . . Other		
2403.99			– – Other:		
▶ 2403.99.02	00J	KTC	– – – Snuff	<i>per KTC</i> \$393.03 ¹	. .
2403.99.09	00C	kg	– – – Tobacco extracts and essences	Free	Free
2403.99.11	00H	kg	– – – Smoking mixtures, of tobacco substitutes	Free	Free
▶ 2403.99.90			– – – Other	<i>per KTC</i> 5 <i>plus</i> \$393.03 ¹	AAN \$393.03 ¹ AU \$393.03 ¹ CA \$393.03 ¹ CN \$393.03 ¹ LDC 4 <i>plus</i> \$393.03 ¹ LLDC \$393.03 ¹ Pac \$393.03 ¹ SG \$393.03 ¹ TH \$393.03 ¹ TPA \$393.03 ¹
	01C	KTC	. . . . Pulverised waste tobacco in liquid form		
	05F	KTC Binders and wrappers of tobacco for use in the manufacture of cigars and cheroots		
	09J	KTC Other		

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¹ Includes an amount of \$393.03 per KTC being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.