



# **Excise and Excise-equivalent Duties Table (Tobacco Products Indexation and Reduction) Amendment Order 2024**

Dame Cindy Kiro, Governor-General

## **Order in Council**

At Wellington this 18th day of November 2024

Present:

Her Excellency the Governor-General in Council

Under clause 21 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.

<b>Contents</b>		<b>Page</b>
1	Title	2
2	Commencement	2
3	Excise and Excise-equivalent Duties Table amended	2
4	Rates of excise and excise-equivalent duty for heated tobacco products amended	2
5	Rates of excise and excise-equivalent duty for other tobacco products amended	2

## **Order**

**1 Title**

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

**2 Commencement**

This order comes into force on 1 January 2025.

**3 Excise and Excise-equivalent Duties Table amended**

This order amends the Excise and Excise-equivalent Duties Table (the **table**) as defined in clause 16 of Schedule 3 of the Customs and Excise Act 2018.

**4 Rates of excise and excise-equivalent duty for heated tobacco products amended**

In the table, under headings 99.67.02J and 99.67.05C in Part A and 2404.11.02 and 2404.11.06 in Part B, replace “\$1,773.02” with “\$906.30” in each place and “\$1,555.23” with “\$794.97” in each place.

**5 Rates of excise and excise-equivalent duty for other tobacco products amended**

- (1) In the table, under headings 99.65 in Part A and 24.03 in Part B, replace “\$265.95” with “\$271.89” in each place.
- (2) In the table, under headings 99.60 in Part A and 24.02 in Part B, replace “\$1,244.23” with “\$1,272.01” in each place.
- (3) In the table, under headings 99.60, 99.65, 99.67.12F and 99.67.22C in Part A and 24.02, 24.03 and 2404.11.11 and 2404.11.15 in Part B, replace “\$1,555.23” with “\$1,589.96” in each place and “\$1,773.02” with “\$1,812.61” 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 January 2025, adjusts the excise and excise-equivalent duties on tobacco products to reflect the movement in the Consumer Price Index All Groups (less credit services) over the 12-month period ending on 30 September 2024.

This order also makes permanent the reduced rates of excise and excise-equivalent duties made on 1 July 2024 under the Excise and Excise-equivalent Duties Table (Reduction for Specified Tobacco Products) Amendment Order 2024 (the **Temporary Reduction Order**). The temporary reduction in excise and excise-equivalent duty rates for heated tobacco products will end at the close of 31 December 2024 under clause 8(1) of the Temporary Reduction Order. This order sets permanently reduced rates in place of the higher rates that had previously been suspended and which would have been due to come back into effect on 1 January 2025.

Under clause 21 of Schedule 3 of the Customs and Excise Act 2018, this order will also make an adjustment to the permanently reduced rates to reflect movement in the Consumer Price Index All Groups (less credit services) over the 12-month period ending on 30 September 2024.

This order must be confirmed by an Act before the close of 31 December 2025. If it is not confirmed, it will be revoked on the close of that date. See subpart 3 of Part 5 of the Legislation Act 2019.

---

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*: 21 November 2024.

---