



Excise and Excise-equivalent Duties Table (Tobacco Products Indexation and Separate 10% Increase) Amendment Order 2019

Patsy Reddy, Governor-General

Order in Council

At Wellington this 25th day of November 2019

Present:

Her Excellency, the Governor-General in Council

Pursuant to Schedule 3 clause 21 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.

Contents

	Page
1 Title	2
2 Commencement	2
3 Excise and Excise-equivalent Duties Table	2
4 Rates of excise duty and excise-equivalent duty on tobacco products amended	2

Order

1 Title

This order is the Excise and Excise-equivalent Duties Table (Tobacco Products Indexation and Separate 10% Increase) Amendment Order 2019.

2 Commencement

This order comes into force on 1 January 2020.

3 Excise and Excise-equivalent Duties Table

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

4 Rates of excise duty and excise-equivalent duty on tobacco products amended

In the table, under headings 99.60 and 99.65 in Part A and 24.02 and 24.03 in Part B replace “\$924.87” with “\$1,030.90”, “\$1,156.05” with “\$1,288.59”, and “\$1,317.93” with “\$1,469.03” in each place.

Michael Webster
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 2020, adjusts the excise and excise-equivalent duties on tobacco products to reflect the movement in the Consumers Price Index (excluding credit services) over the 12-month period ending on 30 September 2019 and to provide for a separate 10% increase as required by Schedule 3 clause 21(5) of the Customs and Excise Act 2018.

This order is a confirmable instrument under section 47B of the Legislation Act 2012 and it will be revoked at the end of next year, the close of 31 December 2020, in accordance with section 47C of the Legislation Act 2012 unless confirmed earlier by an Act of Parliament.

This order is administered by the New Zealand Customs Service.
Issued under the authority of the Legislation Act 2012.
Date of notification in the *Gazette*: 29 November 2019.