



NEW ZEALAND  
**CUSTOMS SERVICE**  
TE MANA ĀRAI O AOTEAROA

# WORKING TARIFF DOCUMENT *of New Zealand*

## Reprint – 1 January 2024

Dear Subscriber

Please find enclosed a complete Working Tariff Document (effective 1 January 2024) that replaces in full your current document. This reprint has been bought about by a number of changes taking effect on 1 January 2024 which are listed below:

### **Tariff (RCEP) Amendment Order 2023**

This order, which comes into force on 1 January 2024 amends the Working Tariff Document so that goods from the Regional Comprehensive Economic Partnership (RCEP) specified countries that meet the rules of origin and other applicable requirements have a Preferential Tariff rate as indicated in the Working Tariff Document. This order sets out the phased reduction of preferential tariff rates for ratified parties to RCEP for years three and four following ratification and entry into force. Unless indicated against the specified tariff item the Preferential Rate is Free. The amendments give effect to the RCEP done at Hanoi, Vietnam, on 15 November 2020.

### **Excise and Excise-equivalent Duties Table (Tobacco Products Indexation) Amendment Order 2023, made on 29 November 2023**

The Excise and Excise-Equivalent Duties Table (Tobacco Products Indexation) Amendment Order 2023 comes into force on 1 January 2024. This Order adjusts the excise and excise-equivalent duties on tobacco and tobacco products.

The adjustment is based on movement in the Consumers Price Index (CPI) for the 12-month period up to 30 September 2023. The adjustment works out to 5.64%. These adjustments ensure the real price of excise duties on tobacco are not eroded by inflation over time.



**Te Kāwanatanga o Aotearoa**  
New Zealand Government

**Other miscellaneous amendments**

There are also a small number of other technical corrections and realignments mainly of a textual nature. This includes shifting the current placement of the wording for Legal Note 2 for Section XVI to Chapter 84, reinstating the correct wording for Legal Note 2 for Section XVI, and adding the ‘Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2023’ to the list of Orders in Council that have amended the Excise and Excise-equivalent Duties Table.

A handwritten signature in black ink, appearing to read 'C Stevenson'.

Christine Stevenson  
Comptroller of Customs