



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

WORKING TARIFF DOCUMENT *of New Zealand*

Reprint – 1 January 2026

The Working Tariff Document (WTD), effective 1 January 2026 reprint has been brought about by a number of changes taking effect on 1 January 2026 which are listed below for your information:

- **Excise and Excise-equivalent Duties Table (Tobacco Products Indexation) Amendment Order 2025**

This order, which comes into force on 1 January 2026, 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 2025.

- **Tariff (RCEP) Amendment Order 2025**

This order, which comes into force on 1 January 2026, sets out the phased reduction of preferential tariff rates for years five and six of the Regional Comprehensive Economic Partnership (RCEP), amending the WTD so that originating goods from the RCEP countries have the indicated preferential tariff rate. Unless indicated against the specified tariff item the preferential rate is free. In addition, any errors associated with the RCEP, will have corrections applied which will also come into force on 1 January 2026.

- **Other Miscellaneous Amendments**

There are also several other technical corrections and amendments mainly of a textual nature as well as correction of typesetting.

Information regarding the recently established United Arab Emirates Partnership Agreement has been updated and corrected.



Te Kāwanatanga o Aotearoa
New Zealand Government

Within Heading 70.09 corrections have been made to re-insert Tariff item 7009.10.19 and remove 7009.91.00.

Tariff item 4418.89.00 has had correct duty information added.

A handwritten signature in cursive script, appearing to read 'C Stevenson'.

Christine Stevenson
Comptroller of Customs