



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

Dame Cindy Kiro, Governor-General

Order in Council

At Wellington this 24th day of November 2025

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.

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

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Order

1 Title

This order is the Excise and Excise-equivalent Duties Table (Tobacco Products Indexation) Amendment Order 2025.

2 Commencement

This order comes into force on 1 January 2026.

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 tobacco products amended

- (1) In the table, under headings 99.65 in Part A and 24.03 in Part B, replace “\$271.89” with “\$279.95” in each place.
- (2) In the table, under headings 99.60 in Part A and 24.02 in Part B, replace “\$1,272.01” with “\$1,309.71” 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 24.04 in Part B, replace “\$1,589.96” with “\$1,637.09” in each place and “\$1,812.61” with “\$1,866.34” in each place.
- (4) 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 “\$906.30” with “\$933.16” in each place and “\$794.97” with “\$818.53” 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 2026, 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 2025.

This order must be confirmed by an Act before the close of 31 December 2026. 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*: 27 November 2025.
