

**Reprint  
as at 1 October 2018**

**Customs and Excise Amendment Act 2000**

Public Act    2000 No 13  
Date of assent    10 May 2000

Customs and Excise Amendment Act 2000: repealed, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).

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**The Parliament of New Zealand enacts as follows:**

**1      Title**

- (1) This Act is the Customs and Excise Amendment Act 2000.
- (2) In this Act, the Customs and Excise Act 1996 is called **the principal Act**.

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**Note**

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this eprint. See the notes at the end of this eprint for further details.

**This Act is administered by the New Zealand Customs Service.**

## 2 Commencement

Except as provided in section 4(2), this Act comes into force on 10 May 2000.

## 3 Schedule 3 amended

- (1) The principal Act is amended by repealing so much of Schedule 3 as relates to Excise item numbers 99.60.09A, 99.60.19J, 99.60.29F, 99.65.09C, 99.65.19L, 99.65.29H, 99.65.39E, 99.65.49B, and 99.65.59K, and Tariff item numbers 2402.10.00, 2402.20.10, 2402.20.90, 2403.10.90, 2403.91.90, 2403.99.02, and 2403.99.90, and substituting the Excise item numbers and Tariff items and rates of duty specified in the Schedule.
- (2) The following orders are consequentially revoked:
  - (a) Excise and Excise-Equivalent Duties (Tobacco Products Indexation) Amendment Order 1999 (SR 1999/390);
  - (b) Excise and Excise-Equivalent Duties (Tobacco Products) Modification Order 2000 (SR 2000/3).

## 4 Amendment to Customs and Excise Regulations 1996

- (1) Regulation 70(3) of the Customs and Excise Regulations 1996 (SR 1996/232) is amended by inserting, immediately before paragraph (a), the following paragraph:
  - (aa) any tobacco products, that is, any goods specified in headings 24.02, 24.03, 99.60 and 99.65 of the Third Schedule of the Act; or.
- (2) This section comes into force on 8 June 2000.

## 5 Transitional provision relating to minimum amount of duty collectable on tobacco products

- (1) For the period beginning on 10 May 2000 and ending with the close of 7 June 2000, where some or all goods referred to in subclauses (1) and (2) of regulation 70 of the Customs and Excise Regulations 1996 (SR 1996/232) are tobacco products, references in that regulation to **\$50** must be read as references to **\$60**.
- (2) In subsection (1), **tobacco products** means any goods specified in headings 24.02, 24.03, 99.60 and 99.65 of Schedule 3 of the principal Act.

**Schedule**  
**Amendments to Schedule 3 of Customs and Excise Act 1996 (excise  
and excise-equivalent duties)**

s 3(1)

**A**  
**Goods manufactured in New Zealand**

Excise item number	Goods	Unit	Rates of duty
<b>99.60</b>	<b>Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes which, if imported, would be classified within Tariff item 2402.10.00, 2402.20.10, 2402.20.90, 2402.90.01, 2402.90.12 or 2402.90.18:</b> —Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
99.60.09A	— —Cigars, cheroots, and cigarillos	per KTC	\$299.44
99.60.19J	— —Cigarettes exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$299.44
99.60.29F	— —Cigarettes not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$239.55
<b>99.65</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes, and homogenised or reconstituted tobacco which, if imported, would be classified within Tariff item 2403.10.90, 2403.91.90, 2403.99.02 or 2403.99.90:</b> —Smoking tobacco, whether or not containing tobacco substitutes:		
99.65.09C	— —Pipe	per KTC	\$299.44
99.65.59L	— —Cigarette —Other:	per KTC	\$299.44
	— <b>Homogenised or reconstituted tobacco:</b>		
99.65.29H	— — —Pipe	per KTC	\$299.44
99.65.39E	— — —Cigarette — —Other:	per KTC	\$299.44

99.65.49B	— — — Snuff	per KTC	\$299.44
99.65.59K	— — — Other	per KTC	\$299.44

## B Imported goods

Tariff item number	Goods	Unit	Rates of duty
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes which, if manufactured in New Zealand, would be classified within Excise item number 99.60.09A, 99.60.19J, 99.60.29F or 99.60.39G:</b>		
	—Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
2402.10.00	— —Cigars, cheroots, and cigarillos	per KTC	\$299.44
	—Cigarettes containing tobacco:		
2402.20.10	— — —Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$299.44
2402.20.90	— — —Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes:	per 1,000	\$239.55
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes, and homogenised or reconstituted tobacco which, if manufactured in New Zealand, would be classified within Excise item number 99.65.09C, 99.65.19L, 99.65.29H 99.65.39E, 99.65.49B or 99.65.59K:</b>		
2403.10.90	—Smoking tobacco, whether or not containing tobacco substitutes in any proportion	per KTC	\$299.44
	—Other:		
	— — <b>Homogenised or reconstituted tobacco:</b>		
2403.91.90	— — —Other	per KTC	\$299.44
	— —Other:		
2403.99.02	— — —Snuff	per KTC	\$299.44
2403.99.90	— — —Other	per KTC	\$299.44

## **Eprint notes**

### **1    *General***

This is an eprint of the Customs and Excise Amendment Act 2000 that incorporates all the amendments to that Act as at the date of the last amendment to it.

### **2    *About this eprint***

This eprint is not an official version of the legislation under section 18 of the Legislation Act 2012.

### **3    *Amendments incorporated in this eprint***

Customs and Excise Act 2018 (2018 No 4): section 442