



2016/09

## Customs Tariff Amendment Order 2016

His Excellency, Tom Marsters

Queen's Representative

### Order in Executive Council

At Avarua, Rarotonga this 6<sup>th</sup> day of September 2016

**Present:**

### His Excellency the Queen's Representative in Executive Council

Pursuant to section 13(1), 18(1)(c) and 19(1) of the Customs Tariff Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following order—

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#### Schedule 1

#### The Tariff

#### Chapter 24

Tobacco and manufactured tobacco substitutes

#### Schedule 2

#### The Tariff

#### Chapter 99

Tobacco and manufactured tobacco substitutes

#### Order

- Title**  
This order is the Customs Tariff Amendment Order 2016.
- Commencement**  
This order comes into force on 1 October 2016.
- Principal Act amended**  
This order amends the first Schedule of the Customs Tariff Act 2012 (**the Tariff**).

- 4 Part 1 of the Tariff amended (Chapter 24)**  
The Tariff is amended by deleting chapters 24 and substituting the chapter in the attached Schedule 1.
- 5 Part 1 of the Tariff amended (Chapter 99)**  
The Tariff is amended by inserting the chapter in the attached Schedule 2.

## Schedule 1

## The Tariff

## Chapter 24

## Tobacco and manufactured tobacco substitutes

## NOTE:

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

## SUBHEADING NOTE:

1. For the purposes of subheading 2403.11, the expression water pipe tobacco means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

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Tariff Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse, would be classified within tariff item:</b>		
2401.10		– Tobacco, not stemmed/stripped:		
		– – For manufacture in a licensed manufacturing area into:		
2401.10.01	kg	– – – Cigars	\$724.71	\$724.71
2401.10.09	kg	– – – Tobacco, cigarettes, snuff	\$724.71	\$724.71
2401.10.19	kg	– – For other purposes	\$724.71	\$724.71
2401.20		– Tobacco, partly or wholly stemmed/stripped:		
		– – For manufacture in a licensed manufacturing area into:		
2401.20.01	kg	– – – Cigars	\$724.71	\$724.71
2401.20.09	kg	– – – Tobacco, cigarettes, snuff	\$724.71	\$724.71
2401.20.19	kg	– – For other purposes	\$724.71	\$724.71
2401.30		– Tobacco refuse:		
		– – For manufacture in a licensed manufacturing area into:		
2401.30.01	kg	– – – Cigars	\$724.71	\$724.71
2401.30.09	kg	– – – Tobacco, cigarettes, snuff	\$724.71	\$724.71
2401.30.19	kg	– – For other purposes	\$724.71	\$724.71
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>		
2402.10.00	kg	– Cigars, cheroots and cigarillos, containing tobacco	\$724.71	\$724.71
2402.20		– Cigarettes containing tobacco:		
2402.20.10	'000	– – Exceeding in weight 1.134 kg per 1,000 cigarettes	\$724.71	\$724.71
2402.20.90	'000	– – Not exceeding in weight 1.134 kg tobacco content per 1,000 cigarettes	\$724.71	\$724.71
2402.90		– Other:		
2402.90.01	'000	– – Cigars, cheroots and cigarillos, of tobacco substitutes	\$724.71	\$724.71
		– – Cigarettes of tobacco substitutes:		
2402.90.12	'000	– – – Exceeding in weight 1.134 kg per 1,000	\$724.71	\$724.71
2402.90.18	'000	– – – Not exceeding in weight 1.134 kg per 1,000	\$724.71	\$724.71

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Tariff Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
24.03		<b>Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences:</b>		
		– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11		– – Water pipe tobacco specified in Subheading Note I to this Chapter:		
2403.11.10	kg	– – – For further manufacture in a licensed manufacturing area	\$724.71	\$724.71
2403.11.90	kg	– – – Other	\$724.71	\$724.71
2403.19		– – Other:		
2403.19.10	kg	– – – For further manufacture in a licensed manufacturing area	\$724.71	\$724.71
2403.19.90	kg	– – – Other	\$724.71	\$724.71
		<b>Other manufactured tobacco, etc. -Continued</b>		
		– Other:		
2403.91		– – Homogenised or reconstituted tobacco:		
2403.91.10	kg	– – – For further manufacture in a licensed manufacturing area	\$724.71	\$724.71
2403.91.90	kg	– – – Other	\$724.71	\$724.71
		<b>Other manufactured tobacco and manufactured, substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences, would be classified within tariff item 2403.99.02, 2403.99.09, 2403.99.11, 2403.99.90</b>		
		– Other		
2403.99		– – Other:		
2403.99.02	kg	– – – Snuff	\$724.71	\$724.71
2403.99.09	kg	– – – Tobacco extracts and essences	\$724.71	\$724.71
2403.99.11	kg	– – – Smoking mixtures, of tobacco substitutes	\$724.71	\$724.71
2403.99.90	kg	– – – Other	\$724.71	\$724.71

**Schedule 2  
The Tariff**

**Chapter 99**

**Tobacco and manufactured tobacco substitutes**

Excise Number	Statistical Unit	Goods Description	Excise Rates
<b>99.10</b>		<b>Unmanufactured tobacco; tobacco refuse which if imported, would be classified within tariff item 2401.10.01, 2401.10.09, 2401.10.19, 2401.20.01, 2401.20.09, 2401.20.19, 2401.30.01, 2401.30.09, 2401.30.19.</b>	
9910.10		– Tobacco, not stemmed/stripped:	
9910.10.01	kg	– – For manufacture in a licensed manufacturing area into: – – – Cigars	\$724.71
9910.10.09	kg	– – – Tobacco, cigarettes, snuff	\$724.71
9910.10.19	kg	– – For other purposes	\$724.71
9910.20		– Tobacco, partly or wholly stemmed/stripped:	
9910.20.01	kg	– – For manufacture in a licensed manufacturing area into: – – – Cigars	\$724.71
9910.20.09	kg	– – – Tobacco, cigarettes, snuff	\$724.71
9910.20.19	kg	– – For other purposes	\$724.71
9910.30		– Tobacco refuse:	
9910.30.01	kg	– – For manufacture in a licensed manufacturing area into: – – – Cigars	\$724.71
9910.30.09	kg	– – – Tobacco, cigarettes, snuff	\$724.71
9910.30.19	kg	– – For other purposes	\$724.71
<b>99.12</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, 2402.90.18.</b>	
9911.10.00	kg	– Cigars, cheroots and cigarillos, containing tobacco	\$724.71
9911.20		– Cigarettes containing tobacco:	
9911.20.10	'000	– – Exceeding in weight 1.134 kg per 1,000 cigarettes	\$724.71
9911.20.90	'000	– – Not exceeding in weight 1.134 kg tobacco content per 1,000 cigarettes	\$724.71
9911.90		– Other:	
9911.90.01	'000	– – Cigars, cheroots and cigarillos, of tobacco substitutes – – Cigarettes of tobacco substitutes:	\$724.71
9911.90.12	'000	– – – Exceeding in weight 1.134 kg per 1,000	\$724.71
9911.90.18	'000	– – – Not exceeding in weight 1.134 kg per 1,000	\$724.71
<b>99.13</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences, which if imported, would be classified within tariff item 2403.11.10, 2403.11.90, 2403.19.10, 2403.19.90, 2403.91.10, 2403.91.90.</b>	
		– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
9913.11		– – Water pipe tobacco specified in Subheading Note 1 to this Chapter:	
9913.11.10	kg	– – – For further manufacture in a licensed manufacturing area	\$724.71
9913.11.90	kg	– – – Other	\$724.71

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Excise Number	Statistical Unit	Goods Description	Excise Rates
9913.19		-- Other:	
9913.19.10	kg	--- For further manufacture in a licensed manufacturing area	\$724.71
9913.19.90	kg	--- Other	\$724.71
		<b>Other manufactured tobacco, etc. - continued</b>	
		-- Other:	
9913.91		-- Homogenised or reconstituted tobacco:	
9913.91.10	kg	--- For further manufacture in a licensed manufacturing area	\$724.71
9913.91.90	kg	--- Other	\$724.71
		<b>Other manufactured tobacco and manufactured, substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences, which if imported, would be classified within tariff item 2403.99.02, 2403.99.09, 2403.99.11, 2403.99.90</b>	
		-- Other	
9913.99		-- Other:	
9913.99.02	kg	--- Snuff	\$724.71
9913.99.09	kg	--- Tobacco extracts and essences	\$724.71
9913.99.11	kg	--- Smoking mixtures, of tobacco substitutes	\$724.71
9913.99.90	kg	--- Other	\$724.71

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Aukino Tairea  
Clerk of the Executive Council

This order is administered by the Revenue Management Division  
of the Ministry of Finance and Economic Management.  
This order was made on the \_\_\_\_\_ day of \_\_\_\_\_ 2016.