



CUSTOMS TARIFF (TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES)
AMENDMENT ORDER 1990

T. TANGAROA, _____ Queen's Representative

ORDER IN EXECUTIVE COUNCIL

At Avarua, Rarotonga, this 19th day of March 1990.

Present:

HIS EXCELLENCY THE QUEEN'S REPRESENTATIVE
IN EXECUTIVE COUNCIL

PURSUANT to sections 7 and 9 of the Customs Tariff Act 1980 His Excellency the Queen's Representative, acting by and with the advice and consent of the Executive Council, hereby makes the following Order.

ANALYSIS

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| 1. Title and Commencement | 2. Tobacco and Manufactured Tobacco Substitutes |
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ORDER

1. Title and Commencement - (1) This Order may be cited as the Customs Tariff (Tobacco and Manufactured Tobacco Substitutes) Amendment Order 1990.

(6) This Order shall come into force on 1 April 1990.

2. Tobacco and Manufactured Tobacco Substitutes - Schedule One to the Customs Tariff Act 1980 (as amended by the Customs Tariff Amendment Order 1989) is hereby amended -

- (a) by deleting from tariff items 2402.2010 and 2402.2020 the import levy rate of "\$86.00" and substituting therefore the rate of "\$100.00" respectively;
- (b) by deleting from tariff items 2402.9000 and 2403.0090 the import levy rate of "\$26.00" and substituting therefore the rate of "\$30.00".

M. Taruia

Clerk of the Executive Council

This Order is administered by the Customs Department.

BY AUTHORITY:

T. KAPI, Government Printer, Rarotonga, Cook Islands - 1990

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
2401.0000	Unmanufactured tobacco; tobacco refuse.	kg	Free	\$3.50 per kg
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	kg	Free	10%
	- Cigarettes containing tobacco			
2402.2010	- - Not exceeding in weight 1.134 kg per 1000 cigarettes.	'000	Free	\$ 100.00 per
2402.2020	- - Exceeding in weight 1.134 kg per 1000 cigarettes	'000	Free	\$ 100.00 per
2402.9000	- Other	kg	Free	\$ 30.00 per kg
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
2403.0010	- Twist or stick tobacco	kg	Free	\$3.50 per kg
2403.0090	- Other	kg	Free	\$ 30.00 per kg