



## Customs Tariff Amendment (No.4) Order 2015

His Excellency Tom Marsters

*Tom Marsters*

Queen's Representative

### Order in Executive Council

At Avarua, Rarotonga this

*5th*

day of

*June,*

2015

Present:

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

Pursuant to sections 13(1) and 18(1)(c) 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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#### Order

- Title**  
This order is the Customs Tariff Amendment (No.4) Order 2015.
- Commencement**  
This order comes into force on 1 July 2015.
- Principal Act amended**  
This order amends Schedule 1 of the Customs Tariff Act 2012 (**the Tariff**).

4 **Part 1 of the Tariff amended (Chapter 24)**

Part 1 of the Tariff is amended by repealing Chapter 24 and substituting the chapter in the attached schedule.

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Clerk of the Executive Council

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This Order is administered by the Revenue Management Division of the Ministry of Finance and Economic Management.

This Order was made on the 5<sup>th</sup> day of June 2015.

**Schedule**

**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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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
24.01		Unmanufactured tobacco; tobacco refuse:		
2401.10		-- Tobacco, not stemmed/stripped:		
		-- For manufacture in a licensed manufacturing area into:		
2401.10.01	kg	---- Cigars	\$690.20	\$690.20
2401.10.09	kg	---- Tobacco, cigarettes, snuff	\$690.20	\$690.20
2401.10.19	kg	-- For other purposes	\$690.20	\$690.20
2401.20		-- Tobacco, partly or wholly stemmed/stripped:		
		-- For manufacture in a licensed manufacturing area into:		
2401.20.01	kg	---- Cigars	\$690.20	\$690.20
2401.20.09	kg	---- Tobacco, cigarettes, snuff	\$690.20	\$690.20
2401.20.19	kg	-- For other purposes	\$690.20	\$690.20
2401.30		-- Tobacco refuse:		
		-- For manufacture in a licensed manufacturing area into:		
2401.30.01	kg	---- Cigars	\$690.20	\$690.20
2401.30.09	kg	---- Tobacco, cigarettes, snuff	\$690.20	\$690.20
2401.30.19	kg	-- For other purposes	\$690.20	\$690.20
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
2402.10.00	kg	-- Cigars, cheroots and cigarillos, containing tobacco	\$690.20	\$690.20
2402.20		-- Cigarettes containing tobacco:		
2402.20.10	'000	--- Exceeding in weight 1.134 kg per 1,000 cigarettes	\$690.20	\$690.20
2402.20.90	'000	--- Not exceeding in weight 1.134 kg tobacco content per 1,000 cigarettes	\$690.20	\$690.20
2402.90		-- Other:		
2402.90.01	'000	--- Cigars, cheroots and cigarillos, of tobacco substitutes	\$690.20	\$690.20

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
2402.90.12	'000	-- Cigarettes of tobacco substitutes:		
2402.90.18	'000	--- Exceeding in weight 1.134 kg per 1,000	\$690.20	\$690.20
		--- Not exceeding in weight 1.134 kg per 1,000	\$690.20	\$690.20
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 1 to this Chapter:		
2403.11.10	kg	---- For further manufacture in a licensed manufacturing area	\$690.20	\$690.20
2403.11.90	kg	---- Other	\$690.20	\$690.20
2403.19		-- Other:		
2403.19.10	kg	---- For further manufacture in a licensed manufacturing area	\$690.20	\$690.20
2403.19.90	kg	---- Other	\$690.20	\$690.20
2403.91		-- Other:		
2403.91.10	kg	-- Homogenised or reconstituted tobacco: ---- For further manufacture in a licensed manufacturing area	\$690.20	\$690.20
2403.91.90	kg	---- Other	\$690.20	\$690.20
		<b>Other manufactured tobacco and manufactured, substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences:</b>		
2403.99		-- Other:		
2403.99.02	kg	---- Snuff	\$690.20	\$690.20
2403.99.09	kg	---- Tobacco extracts and essences	\$690.20	\$690.20
2403.99.11	kg	---- Smoking mixtures, of tobacco substitutes	\$690.20	\$690.20
2403.99.90	kg	---- Other	\$690.20	\$690.20

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