

2 *Excise Tax Rates Amendment (No. 3)* 2018, No. 14

1. Short title and commencement:

- (1) This Act may be cited as the Excise Tax Rates Amendment Act (No. 3) 2018.
- (2) This Act commences as follows:
 - (a) for column 3 of the Schedule, on 1 July 2018;
 - (b) for column 4 of the Schedule, on 1 July 2019.

2. Amendments to the Schedule:

The Schedule of the principal Act is amended by the Schedule of this Act.

3. Consequential amendments:

The Schedules of the Customs Tariff Act 1975 is amended where relevant by the amendments brought into effect by this Act.

SCHEDULE
(Section 2)

New Excise Tax Rates for Tobacco Products - 5% increase			
Column 1	Column 2	Column 3	Column 4
Tariff Items	Description	Amendments on 1 July 2018	Amendments on 1 July 2019
2402.1000	Cigars, Cherrots and cigarillos containing tobacco sticks	for "\$232.68" substitute "\$244.31"	for "\$244.31" substitute "\$256.52"

2402.2000	Cigarettes containing tobacco	for "\$232.68" substitute "\$244.31"	for "\$244.31" substitute "\$256.52"
2402.9000	Other cigarettes	for "\$232.68" substitute "\$244.31"	for "\$244.31" substitute "\$256.52"
2403.1910	Twist or Stick Tobacco	for "\$247.74" substitute "\$260.12"	for "\$260.12" substitute "\$273.12"
2403.1990	Other Tobacco	for "\$247.74" substitute "\$260.12"	for "\$260.12" substitute "\$273.12"

The Excise Tax Rates Amendment Act (No. 3) 2018
is administered by the Ministry for Revenue.

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