

## Notice of the Excise and Excise-equivalent Duties Table (Tobacco Products Indexation and Reduction) Amendment Order 2024

Under the Legislation Act 2019, notice is given of the making of the following secondary legislation:

<i>Title</i>	<i>Empowering provision(s)</i>	<i>Administering agency</i>	<i>Date made</i>
Excise and Excise-equivalent Duties Table (Tobacco Products Indexation and Reduction) Amendment Order 2024	Schedule 3, Clause 21 of the Customs and Excise Act 2018	New Zealand Customs Service	18/11/2024

This secondary legislation ("Order") can be accessed at the New Zealand Customs Service website [www.customs.govt.nz](http://www.customs.govt.nz) or ordered by mail from New Zealand Customs Service, PO Box 2218, Wellington 6140, Attention: Corporate Services. Please quote title when placing an order. Prices are supplied on application.

The Excise and Excise-equivalent Duties Table, as amended by the Order, will be accessible in the same ways as above.

### Commencement

The Order will come into force on **1 January 2025**.

### Effect of the secondary legislation

The Order amends the Excise and Excise-equivalent Duties Table to make permanent the 50 percent reduction in the excise and excise-equivalent duty rates on products used to heat tobacco without combustion (products for use with tobacco heating systems).

The Order also adjusts the excise and excise-equivalent duty rates on tobacco products to reflect the movement in the Consumers Price Index, less credit services subgroup, over the 12-month period ending on 30 September 2024. These adjustments have also been applied to the permanently reduced excise and excise-equivalent duty rates on heated tobacco products.