

**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 24/3

R.48

Reference Number	Statistical Code/Unit	Goods	Rate #
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Disclaimer

The information provided in this document is no longer current. The current tariff classifications, statistical codes and customs duty rates are available on the [Current tariff classification](#) page.

2401			UNMANUFACTURED TOBACCO; TOBACCO REFUSE:	
★ 2401.10.00 *	20	kg	- Tobacco, not stemmed/stripped	\$763.20/kg NZ/PG/FI/DC/ LDC/SG: \$763.20/kg
★ 2401.20.00 *			- Tobacco, partly or wholly stemmed/stripped	\$763.20/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$763.20/kg of tobacco content
	28	kg	<i>Flue cured virginia type</i>	
	29	kg	<i>Other</i>	
★ 2401.30.00 *	12	kg	- Tobacco refuse	\$763.20/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$763.20/kg of tobacco content
2402			CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES:	
2402.10			- Cigars, cheroots and cigarillos, containing tobacco:	
★ 2402.10.20 *	01	No	--- Not exceeding in weight 0.8 grams per stick of tobacco content	\$0.61054/stick NZ/PG/FI/DC/ LDC/SG: \$0.61054/stick
★ 2402.10.80 *			--- Other	\$763.20/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$763.20/kg of tobacco content
	02	kg	<i>Tobacco content per stick exceeding 0.8 grams but not exceeding 2.0 grams</i>	
	03	kg	<i>Tobacco content per stick exceeding 2.0 grams but not exceeding 5.0 grams</i>	
	04	kg	<i>Tobacco content per stick exceeding 5.0 grams</i>	

* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/9/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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Reference Number	Statistical Code/Unit	Goods	Rate #
2402.20		- Cigarettes containing tobacco:	
★ 2402.20.20 *	05 No	--- Not exceeding in weight 0.8 grams per stick of tobacco content	\$0.61054/stick NZ/PG/FI/DC/ LDC/SG: \$0.61054/stick
★ 2402.20.80 *	06 kg	--- Other	\$763.20/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$763.20/kg of tobacco content
2402.90.00	17 kg	- Other	Free
2403		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES:	
2403.1		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
★ 2403.11.00 *	11 kg	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	\$763.20/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$763.20/kg of tobacco content
2403.19		-- Other:	
★ 2403.19.10 *	13 No	--- In stick form not exceeding in weight 0.8 grams per stick of tobacco content	\$0.61054/stick NZ/PG/FI/DC/ LDC/SG: \$0.61054/stick
★ 2403.19.90 *	15 kg	--- Other	\$763.20/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$763.20/kg of tobacco content

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★ Operative 1/9/16

Unless otherwise indicated general rate applies for CA.

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 4
Chapter 24/5

(Section 5 follows)

R.22

Reference Number	Statistical Code/Unit	Goods	Rate #
2403.9		- Other:	
★ 2403.91.00 *	21 kg	-- " Homogenised " or " reconstituted " tobacco	\$763.20/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$763.20/kg of tobacco content
2403.99		-- Other:	
2403.99.10	22 kg	--- Not containing tobacco	Free
★ 2403.99.80 *	30 kg	--- Other	\$763.20/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$763.20/kg of tobacco content

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Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/9/16

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7, 8, 9, 10, 11 or 12 rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.