



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

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

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