

29/10/09

**Niue Customs Tariff (Cigarettes and Tobacco) Regulations 2006**

**Arrangement**

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**Niue Customs Tariff (Cigarettes and Tobacco) Regulations 2006**

**PURSUANT to Section 7 of the Niue Customs Tariff Act 1982, No. 77 the Cabinet of Ministers hereby makes the following Regulations:**

- 1 Title -** These Regulations may be cited as the Niue Customs Tariff (Cigarettes and Tobacco) Regulations 2006, and shall be read together with and deemed part of the Niue Customs Harmonized Tariff Schedule 1996.
- 2 Commencement -**  
These Regulations shall be deemed to have come into force on the ..17.... day of.....~~October~~..... 2006.
- 3 Interpretation -**  
  
In these Regulations-  
  
“Tariff Schedule” means the Pacific Harmonized Customs Tariff Schedule for Niue referred to in the Niue Customs Tariff (General Amendments) Regulations 1996.
- 4 Duty on tobacco and manufactured tobacco substitutes –** Chapter 24 of Schedule 1 to the Niue Customs Tariff is amended, by deleting the Items and Duty Rates set out in that Order and substituting the Items and Duty Rates set out in the Schedule to this order.
- 5 Duty on tobacco and manufactured tobacco substitutes gradual increase –** Chapter 24 of the Niue Customs Tariff which is amended in accordance with regulation 4 above shall have a gradual increase of 6% per annum until reaching a target of 70% retail value.

- 6 **Special rates of duty on the importation of tobacco** – The Second Schedule, Miscellaneous Transactions and Commodities Item 931.02 (1)(e) of the Tariff Schedule is revoked and is substituted by the following:

“(e) 250 grams of tobacco or cigars or cigarettes (200 cigarettes equals 250 grams) imported by a person of, or above, the age of 18 years”.

7 **Repeals** –

- (1) The Niue Customs Tariff (Cigarettes and Tobacco) Regulations 1991 is repealed.
- (2) Section 3 (2) of the Niue Customs Tariff (Miscellaneous Transactions and Commodities) Regulations 1998 is repealed.

**Schedule**

Tariff Item	Description	Unit Qty	Duty Rate
2401.0000	Unmanufactured tobacco; tobacco refuse.	kg	56%
2402.0000	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	kg	530%
2403.0000	Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.	kg	530%