



CUSTOMS TARIFF (TOBACCO AND PETROLEUM) AMENDMENT ORDER 1995

A.P. SHORT,

Queen's Representative

ORDER IN EXECUTIVE COUNCIL

At Avarua, Rarotonga, this 24th day of May 1995

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

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|-----------------------------------|---|
| 1. Title                          | 3. Incidence of altered duties or import levies on warehoused goods |
| 2. Tobacco and Petroleum Products |   |

ORDER

1. Title - This Order may be cited as the Customs Tariff (Tobacco and Petroleum Products) Amendment Order 1995, and shall be read together with and deemed part of the Customs Tariff Amendment Order 1989 (hereinafter referred to as the "the principal Order").

2. Tobacco and Petroleum Products - (1) Section IV, page 20 of the principal Order shall be amended by deleting the said page and substituting it with the First Schedule.

(2) Section V, Pages 6 and 7 shall be amended by substituting the said pages with the Second Schedule.

3. Incidence of altered duties or import levies on warehoused goods - In the case of goods warehoused in a Customs warehouse at the commencement of this order the tariff rates imposed by this Order shall apply on those warehoused goods, at the time when they are so entered for home consumption.

M. Taruia  
Clerk of the Executive Council

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This Order is administered by the Customs Department

FIRST SCHEDULE  
(Chapter 24)

## Tobacco and manufactured tobacco substitutes

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
2401.0000	Unmanufactured tobacco: tobacco refuse	kg	Free	\$4.40 per kg
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes			
2402.1000	- Cigars, cheroots and cigarillos, containing tobacco - Cigarettes containing tobacco	kg	Free	15%
2402.2010	- Not exceeding in weight 1.134 kg per	100	Free	\$125.00 per '000
2402.2020	- Exceeding in weight 1.134 kg per 1000 cigarettes	'000	Free	\$125.00 per '000
2402.9000	- Other	'000	Free	\$38.00 per '000
2402.9000	- Other	'000	Free	\$38.00 per '000
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	\$4.40 per kg
2403.0090	- Other	kg	Free	\$38.00 per kg

SECOND SCHEDULE  
(Chapter 27)Mineral fuels, mineral oils and products  
of their distillation: bituminous substance:  
mineral waxesNotes:

1. This Chapter does not cover:
  - (a) Separate chemical defined organic compounds, other than pure methane and propane which are to be classified in heading No.27.11;
  - (b) Medicaments of heading No.30.03 or 30.04; or
  - (c) Mixed unsaturated hydrocarbons of heading No.33.01, 33.02 or 38.05.
2. References in heading No.27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distills at 300 degrees, after conversion to 1.013 millibars when a reduced-pressure distillation method is used (Chapter 39).

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
27.01	Coal, briquettes, ovoids and similar solid fuels manufactured from coal.			\$4.40
2701.1000	Coal, whether or not pulverised, but not agglomerated	T	Free	10%
2701.2000	Briquettes, ovoids and similar solid fuels manufactured from coal	T	Free	10%

27.02	Lignite, whether or not agglomerated, excluding jet			
2702.1000	Lignit, whether or not pulverised, but not agglomerated	T	Free	10%
2702.2000	Agglomerated lignite	T	Free	10%
27.03	Peat (including peat litter), whether or not agglomerated			
2703.0010	Peat, whether or not pulverised, but not agglomerated	T	Free	10%
2703.0020	Agglomerated peat	T	Free	10%

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Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
2704.0000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	kg	Free	10%
2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	...	Free	10%
2706.0000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	lt	Free	10%
2707.0000	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	..	Free	10%
2708.0000	Pitch and pitch coke, obtained from coal tar or from other mineral tars	kg	Free	10%
2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude	kg	Free	10%
27.10	Petroleum oils and oils obtained from bituminous minerals other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.			

2710.0010	Motor spirit	lt	Free	\$0.28 per lt
2710.0020	Aviation gasoline	lt	Free	25%
2710.0030	Jet fuel and aviation kerosene	lt	Free	Free
2710.0040	Other kerosene and white spirit	lt	Free	10%
2710.0050	Distillate fuels	lt	Free	\$0.22 per lt
2710.0060	Residual fuel oils	lt	Free	10%
2710.0070	Lubricating oils	lt	Free	20%
2710.0080	Lubricating greases	kg	Free	20%
2710.0090	Other petroleum oils and preparations	..	Free	10%

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Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
27.11	Petroleum gases and other gaseous hydrocarbons - Liquefied:			
2711.1100	Natural gas	kg	Free	10%
2711.1200	Propane	kg	Free	10%
2711.1300	Butanes	kg	Free	10%
2711.1400	Ethylene, propylene, butylene and butadiene	kg	Free	10%
2711.1900	Other In gaseous state	kg	Free	10%
2711.2100	Natural gas	kg	Free	10%
2711.2900	Other	kg	Free	10%
2712.0000	Petroleum jelly, paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured			
2713.0000	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	kg	Free	10%