

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 4  
Chapter 24/3

R.38

Reference Number	Statistical Code/Unit	Goods	Rate #
<b>2401</b>		<b>UNMANUFACTURED TOBACCO; TOBACCO REFUSE:</b>	
★ <b>2401.10.00 *</b>	20 kg	<b>- Tobacco, not stemmed/stripped</b>	<b>\$433.53/kg NZ/PG/FI/DC/ LDC/SG: \$433.53/kg</b>
★ <b>2401.20.00 *</b>		<b>- Tobacco, partly or wholly stemmed/stripped</b>	<b>\$433.53/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$433.53/kg of tobacco content</b>
	28 kg	<i>Flue cured virginia type</i>	
	29 kg	<i>Other</i>	
★ <b>2401.30.00 *</b>	12 kg	<b>- Tobacco refuse</b>	<b>\$433.53/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$433.53/kg of tobacco content</b>
<b>2402</b>		<b>CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES:</b>	
<b>2402.10</b>		<b>- Cigars, cheroots and cigarillos, containing tobacco:</b>	
★ <b>2402.10.20 *</b>	01 No	<b>--- Not exceeding in weight 0.8 grams per stick of tobacco content</b>	<b>\$0.34681/stick NZ/PG/FI/DC/ LDC/SG: \$0.34681/stick</b>
★ <b>2402.10.80 *</b>		<b>--- Other</b>	<b>\$433.53/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$433.53/kg of tobacco content</b>
	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 1/2/12  
 Unless otherwise indicated general rate applies for CA.  
 Unless indicated in Schedules 5, 6, 7 or 8 rates for US, Thai, Chilean and AANZ 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.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 4  
Chapter 24/4

Reference Number	Statistical Code/Unit	Goods	Rate #
<b>2402.20</b>		<b>- Cigarettes containing tobacco:</b>	
★ <b>2402.20.20 *</b>	05 No	--- Not exceeding in weight 0.8 grams per stick of tobacco content	<b>\$0.34681/stick NZ/PG/FI/DC/ LDC/SG: \$0.34681/stick</b>
★ <b>2402.20.80 *</b>	06 kg	--- Other	<b>\$433.53/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$433.53/kg of tobacco content</b>
<b>2402.90.00</b>	17 kg	- Other	<b>Free</b>
<b>2403</b>		<b>OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES:</b>	
<b>2403.1</b>		<b>- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:</b>	
★ <b>2403.11.00 *</b>	11 kg	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	<b>\$433.53/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$433.53/kg of tobacco content</b>
<b>2403.19</b>		<b>-- Other:</b>	
★ <b>2403.19.10 *</b>	13 No	--- In stick form not exceeding in weight 0.8 grams per stick of tobacco content	<b>\$0.34681/stick NZ/PG/FI/DC/ LDC/SG: \$0.34681/stick</b>
★ <b>2403.19.90 *</b>	15 kg	--- Other	<b>\$433.53/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$433.53/kg of tobacco content</b>

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

★ Operative 1/2/12

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.12

Reference Number	Statistical Code/Unit	Goods	Rate #
<b>2403.9</b>		<b>- Other:</b>	
★ <b>2403.91.00 *</b>	21 kg	-- "Homogenised" or "reconstituted" tobacco	<b>\$433.53/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$433.53/kg of tobacco content</b>
<b>2403.99</b>		<b>-- Other:</b>	
<b>2403.99.10</b>	22 kg	--- Not containing tobacco	<b>Free</b>
★ <b>2403.99.80 *</b>	30 kg	--- Other	<b>\$433.53/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$433.53/kg of tobacco content</b>

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

★ Operative 1/2/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7 or 8 rates for US, Thai, Chilean and AANZ originating goods, respectively, are Free.

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

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