

QUESTION TAKEN ON NOTICE

BUDGET ESTIMATES HEARING : 23 May 2017

IMMIGRATION AND BORDER PROTECTION PORTFOLIO

(BE17/143) - Tax on tobacco products - Programme 3.1: Border-Revenue Collection

Senator Pratt, Louise (L&CA 104) asked:

Senator PRATT: I know I need to refer some of the questions I have asked to Treasury, but am I able to ask here, on notice, for a table of the tax treatment of all tobacco products?

Ms Noble: We can provide that on notice.

Answer:

The excise-equivalent duty rates for all tobacco products are contained in Schedule 3 of the *Customs Tariff Act 1995*. Other taxes are the responsibility of the Department of Treasury.

Rates are included for *NZ/PG/FI/DC/LDC/SG because the *Customs Tariff Act 1995* specifies that unless otherwise indicated, excise equivalent duty rates for these countries are free.

**New Zealand (NZ), Papua New Guinea (PG), Forum Island Countries (FI), Developing Countries (DC), Least Developed Countries (LDC), Singapore (SG).*

Reference Number	Statistical Code	Unit	Goods	Rate
2401			UNMANUFACTURED TOBACCO; TOBACCO REFUSE:	
2401.10.00	20	kg	- Tobacco, not stemmed/stripped	\$771.60/kg NZ/PG/FI/DC/LDC/SG: \$771.60/kg
2401.20.00			- Tobacco, partly or wholly stemmed/stripped	\$771.60/kg of tobacco content NZ/PG/FI/DC/LDC/SG: \$771.60/kg of tobacco content
	28	kg	<i>Flue cured virginia type</i>	
	29	kg	<i>Other</i>	
2401.30.00	12	kg	- Tobacco refuse	\$771.60/kg of tobacco content NZ/PG/FI/DC/LDC/SG: \$771.60/kg of tobacco content

2402			CIGARS, CHEROOTS, 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	\$0.61726/stick NZ/PG/FI/DC/LDC/SG: \$0.61726/stick
2402.10.80			--- Other	\$771.60/kg of tobacco content NZ/PG/FI/DC/LDC/SG: \$771.60/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>	
2402.20			- Cigarettes containing tobacco:	
2402.20.20	05	No	--- Not exceeding in weight 0.8 grams per stick of tobacco content	\$0.61726/stick NZ/PG/FI/DC/LDC/SG: \$0.61726/stick
2402.20.80	06	kg	--- Other	\$771.60/kg of tobacco content NZ/PG/FI/DC/LDC/SG: \$771.60/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	\$771.60/kg of tobacco content NZ/PG/FI/DC/LDC/SG: \$771.60/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	\$0.61726/stick NZ/PG/FI/DC/LDC/SG:

				\$0.61726/stick
2403.19.90	15	kg	--- Other	\$771.60/kg of tobacco content NZ/PG/FI/DC/LDC/SG: \$771.60/kg of tobacco content
2403.9			- Other:	
2403.91.00	21	kg	-- "Homogenised" or "reconstituted" tobacco	\$771.60/kg of tobacco content NZ/PG/FI/DC/LDC/SG: \$771.60/kg of tobacco content
2403.99			-- Other:	
2403.99.10	22	kg	--- Not containing tobacco	Free
2403.99.80	30	kg	--- Other	\$771.60/kg of tobacco content NZ/PG/FI/DC/LDC/SG: \$771.60/kg of tobacco content