



19 November 2024

Ref: OIA 24-675

Mr Jordan Williams
Executive Director
New Zealand Taxpayers' Union

By email: [REDACTED]

Dear Mr Williams

Response to your request under the Official Information Act 1982

Thank you for your email to the New Zealand Customs Service (Customs) received on 22 October 2024, in which you requested the following information under the Official Information Act 1982 (the Act):

- 1. Since 1 January 2023 to the date of this request (by month), what was the recorded volume of products in kilograms containing tobacco or reconstituted tobacco, intended for inhalation without combustion by code, under excise item 99.67 and tariff item 24.04?*
- 2. Since 1 January 2023 to the date of this request (by month), what was the GST exclusive duty paid on products containing tobacco or reconstituted tobacco, intended for inhalation without combustion by code, under excise item 99.67 and tariff item 24.04?*
- 3. Since 1 January 2023 to the date of this request (by month), which companies or entities, were the three largest importers of products containing tobacco or reconstituted tobacco, intended for inhalation without combustion by code, under excise item 99.67 and tariff item 24.04, including the volumes (in kilograms) and GST exclusive duty?*
- 4. Since 1 January 2023 to the date of this request (by month), what was the recorded volume of products in kilograms of cigars, cheroots, cigarillos, and cigarettes of tobacco or of tobacco substitutes by code, under excise item 99.60 and tariff item 24.02?*
- 5. Since 1 January 2023 to the date of this request (by month), what was the GST exclusive duty paid on cigars, cheroots, cigarillos, and cigarettes of tobacco or of tobacco substitutes by code, under excise item 99.60 and tariff item 24.02?*
- 6. Since 1 January 2023 to the date of this request (by month), which companies or entities, were the three largest importers of cigars, cheroots, cigarillos, and cigarettes of tobacco or of tobacco substitutes by code, under excise item 99.60 and tariff item 24.02, including volumes (in kilograms) and GST exclusive duty?*

7. *Since 1 January 2023 to the date of this request (by month), what was the recorded volume of products in kilograms of other manufactured tobacco and manufactured tobacco substitutes, and “homogenised” or “reconstituted” tobacco by code, under excise item 99.65 and tariff item 24.03?*
8. *Since 1 January 2023 to the date of this request (by month), what was the GST exclusive duty paid on other manufactured tobacco and manufactured tobacco substitutes, and “homogenised” or “reconstituted” tobacco by code, under excise item 99.65 and tariff item 24.03?*
9. *Since 1 January 2023 to the date of this request (by month), which companies or entities were the three largest importers of other manufactured tobacco and manufactured tobacco substitutes, and “homogenised” or “reconstituted” tobacco by code, under excise item 99.65 and tariff item 24.03, including volumes (in kilograms) and GST exclusive duty?*

The Customs response to each part of your request can be found below. I have broken my response down by the three themes of your request; quantity imported, excise/excise equivalent duty paid, and largest importers.

Questions One, Four, and Seven (Quantity imported)

1. *Since 1 January 2023 to the date of this request (by month), what was the recorded volume of products in kilograms containing tobacco or reconstituted tobacco, intended for inhalation without combustion by code, under excise item 99.67 and tariff item 24.04?*
4. *Since 1 January 2023 to the date of this request (by month), what was the recorded volume of products in kilograms of cigars, cheroots, cigarillos, and cigarettes of tobacco or of tobacco substitutes by code, under excise item 99.60 and tariff item 24.02?*
7. *Since 1 January 2023 to the date of this request (by month), what was the recorded volume of products in kilograms of other manufactured tobacco and manufactured tobacco substitutes, and “homogenised” or “reconstituted” tobacco by code, under excise item 99.65 and tariff item 24.03?*

The information in scope of these parts of your request is publicly available, and can be found on the Stats NZ Infoshare website on: infoshare.stats.govt.nz. Import data can be found in the *Harmonised Trade – Imports* category.

As this information is publicly available, I am refusing these parts of your request under section 18(d) of the Act.

Questions Two, Five, and Eight (Excise/excise equivalent duty paid)

2. *Since 1 January 2023 to the date of this request (by month), what was the GST exclusive duty paid on products containing tobacco or reconstituted tobacco, intended for inhalation without combustion by code, under excise item 99.67 and tariff item 24.04?*

5. *Since 1 January 2023 to the date of this request (by month), what was the GST exclusive duty paid on cigars, cheroots, cigarillos, and cigarettes of tobacco or of tobacco substitutes by code, under excise item 99.60 and tariff item 24.02?*
8. *Since 1 January 2023 to the date of this request (by month), what was the GST exclusive duty paid on other manufactured tobacco and manufactured tobacco substitutes, and “homogenised” or “reconstituted” tobacco by code, under excise item 99.65 and tariff item 24.03?*

Please find enclosed with this response a document titled *OIA 24-675 tobacco import duty January 2023-October 2024*, which provides the amount of excise equivalent duty paid per month for the tariff headings 24.02, 24.03, and 24.04 between 1 January 2023 and 22 October 2024. There were no entries recorded for tariff headings 99.60, 99.65, and 99.67 in the timeframe specified.

This information reflects Customs data available at the time the request is processed. Please note this data may later be amended.

Questions Three, Six, and Nine (Largest commercial importers)

3. *Since 1 January 2023 to the date of this request (by month), which companies or entities, were the three largest importers of products containing tobacco or reconstituted tobacco, intended for inhalation without combustion by code, under excise item 99.67 and tariff item 24.04, including the volumes (in kilograms) and GST exclusive duty?*
6. *Since 1 January 2023 to the date of this request (by month), which companies or entities, were the three largest importers of cigars, cheroots, cigarillos, and cigarettes of tobacco or of tobacco substitutes by code, under excise item 99.60 and tariff item 24.02, including volumes (in kilograms) and GST exclusive duty?*
9. *Since 1 January 2023 to the date of this request (by month), which companies or entities were the three largest importers of other manufactured tobacco and manufactured tobacco substitutes, and “homogenised” or “reconstituted” tobacco by code, under excise item 99.65 and tariff item 24.03, including volumes (in kilograms) and GST exclusive duty?*

Customs is withholding the information in scope of these parts of your request in full under section 9(2)(ba)(i) of the Act, as the withholding of information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied.

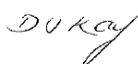
Importers are required to provide Customs with import entry information under the Customs and Excise Act 2018. It is considered that the provision of information would likely be prejudiced in future if Customs were to release information that is considered to be commercially sensitive. Customs considers that the public interest arguments in favour of making this information available do not outweigh the necessity to withhold this information.

You have the right, by way of complaint to the Office of the Ombudsman under section 28(3) of the Act, to seek an investigation and review of this decision. Information about how to make a complaint is available online at: www.ombudsman.parliament.nz or you can phone 0800 802 602.

If you have any queries in regard to this response, please contact the Correspondence, Reviews and Ministerial Servicing Team: OIA@customs.govt.nz.

Please note that Customs proactively releases responses to Official Information Act requests on our website. As such, we may publish this response on our website after we have sent it to you. Your name and contact details will be removed.

Yours sincerely

A handwritten signature in cursive script that reads "D. Kay".

Debbie Kay

Manager, Correspondence, Reviews and Ministerial Servicing