Customs and Excise Amendment Regulations 2007

Preamble

At Wellington this 13th day of August 2007

Pursuant to the Customs and Excise Act 1996, Her Excellency the Administrator of the Government, acting on the advice and with the consent of the Executive Council, makes the following regulations.

Contents

		Page
1	Title	1
2	Commencement	1
3	Principal regulations amended	1
4	Minimum amount of duty collectable	1

---

1 Title

These regulations are the Customs and Excise Amendment Regulations 2007.

2 Commencement

These regulations come into force on 1 September 2007.

3 Principal regulations amended

These regulations amend the Customs and Excise Regulations 1996.

4 Minimum amount of duty collectable

Regulation 70(3) is amended by inserting the following paragraph after paragraph (aa):

"(ab) any alcoholic beverages, that is any goods specified in headings 22.03, 22.04, 22.05, 22.06, 22.08, 99.10, 99.20, 99.25, 99.30, 99.45, and 99.50 of Schedule 3 of the Act; or.".

Diane Morcom,

Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations, which come into force on 1 September 2007, amend the Customs and Excise Regulations 1996 (the **principal regulations**). The amendment removes alcoholic beverages from the scope of regulation 70 of the principal regulations, which provides that in specified circumstances duty below $50 need not be collected. The amendment is related to the new concession for alcoholic beverages brought into New Zealand by passengers.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 16 August 2007.