Customs and Excise Amendment Regulations 2021

Patsy Reddy, Governor-General

Order in Council

At Wellington this 19th day of April 2021

Present:
The Right Hon Jacinda Ardern presiding in Council

These regulations are made under sections 403, 405, 408, and 409(1)(b) of the Customs and Excise Act 2018—

(a) on the advice and with the consent of the Executive Council; and

(b) to the extent that the regulations are made under section 409 of that Act, on the recommendation of the Minister of Customs made after complying with the consultation requirements of section 409(3).

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Regulations

1 Title

These regulations are the Customs and Excise Amendment Regulations 2021.

2 Commencement

These regulations come into force on 1 July 2021.

3 Principal regulations

These regulations amend the Customs and Excise Regulations 1996 (the **principal regulations**).

4 Regulation 4 amended (Charges for attendance of Customs officers outside working hours of Customs)

(1) Replace regulation 4(1) with:

(1) This regulation applies if the chief executive is of the opinion that it is necessary for a Customs officer to attend at any time outside Customs working hours for the purposes of this Act.

(1A) The charge for the officer's attendance is—

(a) $399; plus

(b) $133 per hour or portion of an hour that is in excess of 3 hours.

(1B) The charge is payable by any person in respect of whom, or in respect of whose business, the attendance is required.

(2) Revoke regulation 4(3).

5 Regulation 13A amended (Inward cargo transaction fee)

(1) In regulation 13A(1)(a), replace "the Customs" with "Customs".

(2) Replace regulation 13A(1)(b) with:

(b) every person who lodges a document containing 1 or more inward cargo report write-off requests under regulation 26(2)(b)(iii) if—

(i) all of the requests relate to goods on a craft being imported by 1 or more importers; and

(ii) in relation to any one importer's goods, no duty is payable or the goods have a Customs value equal to or less than $1,000.

(3) In regulation 13A(2)(a), replace "$359.82" with "$520".

(4) In regulation 13A(2)(b), replace "$30.66" with "$77".

(5) In regulation 13A(3), replace "the Customs" with "Customs" in each place.

(6) After regulation 13A(3)(c), insert:

(d) investigating, detaining, or seizing cargo or goods to which the report or document described in subclause (1) relates.

(7) In regulation 13A(4)(a), replace "the Customs" with "Customs".

6 Regulation 24A amended (Import entry transaction fee)

(1) In regulation 24A(1), replace "$29.26" with "$33.03".

(2) In regulation 24A(1)(b), replace "regulation 25(1)(i)(iii)" with "regulation 25(1)(i)(iv)".

(3) After regulation 24A(2)(c), insert:

(d) investigating, detaining, or seizing goods to which an import entry or document described in subclause (1) relates.

7 Regulation 25 amended (Certain imported goods exempt from entry)

Replace regulation 25(1)(i)(iii) with:

(iii) any duty payable in respect of the goods has been paid; and

(iv) any document (other than an entry) required by the chief executive in respect of the goods has been lodged, and processed by Customs:

8 Regulation 26 amended (Certain goods deemed to be entered)

(1) In regulation 26(1)(c), replace "when application is made by the importer for their delivery" with "consignment".

(2) Replace regulation 26(2) with:

(2) Goods described in subclause (1)(c) are not deemed to be entered until—

(a) any duty payable in respect of the goods has been paid; and

(b) one of the following documents has been lodged, and processed by Customs:

(i) any document (other than an entry) required by the chief executive in respect of the goods:

(ii) a simplified import entry or declaration, in the form prescribed by the chief executive's rules:

(iii) an inward cargo report write-off request, in the form prescribed by the chief executive's rules.

9 Regulation 28A amended (Export entry transaction fee)

(1) In regulation 28A(1)(a), replace "$12.01" with "$3.27".

(2) In regulation 28A(1)(b), replace "$17.94" with "$6.82".

(3) After regulation 28A(2)(c), insert:

(d) investigating, detaining, or seizing goods to which an export entry relates.

10 Regulation 29 amended (Goods for export exempt from entry)

(1) Before regulation 29(1), insert:

(1AAA) Goods or classes of goods listed in subclause (1) are exempt from the requirements in section 89(1) of the Act if,—

(a) for goods consigned as cargo, other than postal articles to which paragraph (b) applies, any document (other than an entry) required by the chief executive to be processed by Customs has been lodged, and processed by Customs; or

(b) for postal articles accepted by New Zealand Post Limited, any document (other than an entry) required by the chief executive has been processed by Customs.

(2) In regulation 29(1), replace "The following goods or classes of goods are exempt from the requirements of section 89(1) of the Act:" with "The goods or classes of goods for the purposes of subclause (1AAA) are the following:".

(3) Replace regulation 29(2) with:

(2) A document required by subclause (1AAA)(a) must be lodged in the form prescribed by the chief executive's rules.

11 Regulation 29A amended (Outward cargo transaction fee)

(1) In regulation 29A(2)(b), replace "regulation 29(2)" with "regulation 29(1AAA)(a)".

(2) Replace regulation 29A(3) with:

(3) The outward cargo transaction fee is,—

(a) for a document described in subclause (2)(a) that relates to cargo carried on—

(i) a ship or boat, $18.58; or

(ii) an aircraft, $14.35; or

(b) for a document described in subclause (2)(b) that relates to cargo carried on—

(i) a ship or boat, $5.57; or

(ii) an aircraft, $40.00.

(3) After regulation 29A(4)(c), insert:

(d) investigating, detaining, or seizing cargo to which a document described in subclause (2) relates.

Michael Webster,
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 amend the Customs and Excise Regulations 1996, which are in force under the Customs and Excise Act 2018. They come into force on 1 July 2021.

These regulations—

- adjust the rates of specific fees and charges that are set by regulation; and
- expand the scope of 4 of the fees to include costs relating to investigations and seizures of goods; and
- make technical amendments to better align the regulations with Customs' operational practices for clearance of goods entering or leaving New Zealand.

Issued under the authority of the Legislation Act 2012.
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These regulations are administered by the New Zealand Customs Service.

Wellington, New Zealand:
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