

New Zealand Customs Service
Departmental Forecast Report
2002-2003



The cover design incorporates four elements of significance to the New Zealand Customs Service:

New Zealand Flag – representing our sovereignty

Tane Mahuta – Maori carving representing culture and heritage

Fern – representing the land of New Zealand – Aotearoa

Sea – representing the borders of sea and sky.



Te Mana Arai o Aotearoa

New Zealand Customs Service **Departmental Forecast Report**

For the year ending
30 June 2003

Presented to the House of Representatives Pursuant to Section 34A
of the Public Finance Act 1989

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Comptroller's Foreword



Recent international events highlight the changing environment in which the New Zealand Customs Service operates. New Zealand is increasingly exposed to negative as well as positive trends arising from the development of a seamless world economy.

The Australian experience with illegal immigrants, and the arrival here of some of the Tampa asylum seekers, shows that we are not isolated from the international surge in the illegal movement of people. Customs sees an average of 25 asylum seekers arrive at Auckland International Airport each month. The aftershocks of the September 11 terrorist attacks have been felt here and we are increasingly exposed to trends in trans-national crime, such as the "illicit" drug trade.

The Government has acknowledged the changing international climate by increasing funding for the New Zealand Customs Service in a number of areas. This sees Customs better positioned to fulfil its mission of protecting and enhancing the interests of the New Zealand community than it has been for some years. In 2002/03 Customs will be using the extra funding allocated for counter-terrorism measures to employ extra staff and improve our information gathering and analysis capabilities.

While responding to new developments Customs must also ensure it continues to meet and exceed expectations in the ongoing areas of protection, facilitation and revenue collection. Customs baseline funding has increased in recognition of the need to ensure we have the capacity to deliver long-term.

Recruitment and retention issues are being addressed by introducing a new remuneration system and agreeing a new national collective employment agreement with staff. This agreement will also provide us with the ability to respond adequately to the ongoing growth in trade and travel. Customs' workload has doubled over the past decade, and is expected to double again in the next 10 years.

Customs operates by managing risks. Our intelligence collection and analysis work assists us to determine where the level of risk requires us to intervene, and that enables us to facilitate the rapid clearance of legitimate travellers and goods.

The Government has acknowledged that effective operations require adequate resourcing, both from taxpayers in respect of community protection and directly from the business people who benefit from Customs' efficiency. The Government has decided that importers are substantial beneficiaries of Customs' ongoing investment in facilitating trade through a fast and efficient goods clearance system. Consequently, it has decided it is appropriate to require importers to contribute directly to clearance costs through an import transaction fee and has introduced the legislation to bring the fee into effect.

The Departmental Forecast Report 2002/03 represents a challenging work programme for the New Zealand Customs Service. I am confident we have the capability to meet any challenges that arise while continuing to deliver services in a professional and effective manner.

A handwritten signature in blue ink that reads "Robin Dare". The signature is fluid and cursive, with a large initial "R" and "D".

Robin Dare
Comptroller of Customs

Statement of Responsibility

This report contains the forecast financial statements of the New Zealand Customs Service for the year ending 30 June 2003. These financial statements have been prepared in accordance with section 34A of the Public Finance Act 1989.

In signing this statement the Chief Executive of the New Zealand Customs Service acknowledges that he is responsible for these forecast financial statements.

The forecast performance for each class of outputs and the financial performance for the year ending 30 June 2003 is as agreed with the Minister of Customs as Minister responsible for the New Zealand Customs Service.

We certify that the information contained in this report is consistent with the appropriations contained in the Estimates for the year ending 30 June 2003, that are being laid before the House of Representatives under section 9 of the Public Finance Act 1989.

Signed:



Robin Dare
Chief Executive
22 April 2002

Countersigned:



John Kyne
Chief Financial Officer
22 April 2002

Preface

The purpose of the Departmental Forecast Report is to show where and how taxpayers' money will be spent in the year ending 30 June 2003. The forecast financial statements contain the following information:

- a statement of responsibility signed by the Chief Executive of the New Zealand Customs Service in respect of the statements contained in this report;
- a forecast statement of financial performance for the New Zealand Customs Service for the year ending 30 June 2003;
- a forecast statement of financial position for the New Zealand Customs Service as at 30 June 2003;
- a forecast statement of cash flows for the year ending 30 June 2003;
- reconciliation statements that provide further information on the movement in taxpayers' funds and enable analysis of significant differences between the net surplus or deficit in the statement of financial performance and the operating cash flows in the cash flow statement;
- a statement of objectives covering the New Zealand Customs Service's forecast and output performance, including key financial measures and details of the nature, quantity, quality and cost of output classes to be supplied by the New Zealand Customs Service; and
- a statement of underlying assumptions and significant accounting policies to explain the basis on which the New Zealand Customs Service has compiled the financial statements.

The Departmental Forecast Report also provides:

- an overview of the New Zealand Customs Service;
- the Mission, Vision and Values Statement;
- the contribution Vote Customs makes to the achievement of Government Goals;
- details of the current priorities for the organisation, including our international role, strategic priorities, an outline of the strategic development process, key relationships, the information technology strategy, and approach to risk management; and
- information on the human resources profile, management structure and location of offices.



PART A

Introduction

An Overview of the New Zealand Customs Service

Mission, Vision and Values of the New Zealand Customs Service

The Contribution of Vote Customs to the Achievement of Government Goals

Key Issues for 2002/03

Highlights and Financial Summary

An Overview of the New Zealand Customs Service

The border management environment is complex, broad in scope and incorporates a diverse range of players and roles. It spans New Zealand's interests in international relations, industry and trade, tourism, regional and industry development, environmental and biosecurity concerns, and consumer and health interests as well as in New Zealand's sovereignty.

Border management requires a focus both on the facilitation of legitimate trade and travel and on the protection of New Zealand from risks posed by the cross border movement of people, goods and craft. In recent years the protection of New Zealand's interests and sovereignty from illegal cross border activity has become more prominent. Greater risks are being posed in terms of organised crime, people smuggling, drug trafficking, and terrorism. The terrorist attacks on the United States on 11 September 2001 reinforced this need for border vigilance in all areas of operation.

The New Zealand Customs Service's role, as the primary border management agency, remains to exercise controls over the movement of goods and people across New Zealand's borders, consistent with the needs of the community. It is also responsible for managing the Excise regime on alcohol, petroleum and tobacco products and the collection of import duties, including Goods and Services Tax (GST) and excise equivalent duty on imported goods. Total revenue collected is expected to total \$7.2 billion in 2002/03.

While the fundamentals of customs work have changed little since the New Zealand Customs Service was established in 1840, a rapidly changing environment requires greater cooperation with other New Zealand government agencies, the business community, and law enforcement agencies overseas. This requires a whole-of-Government approach to border management issues. An increasing flow of people and goods into and out of New Zealand has seen Customs' workload double over the last decade, and it is expected to double again over the next 10 years.

Mission, Vision and Values of the New Zealand Customs Service

Mission

To protect and enhance the interests of the New Zealand community by:

- minimising the risks to the country arising from international trade and travel
- facilitating legitimate movement of people and goods across our borders
- collecting Customs and Excise revenue.

Vision

To be trusted and respected for our high quality services to New Zealand because we:

- value highly skilled and adaptable people
- manage risks and relationships superbly
- use technology with innovation and flair
- do the job efficiently and well.

Values

Customs has agreed and adopted the following values:

- **Integrity:** honesty, fairness, trustworthiness, dependability, leading by example
- **Professionalism:** professional pride, efficiency and effectiveness, commitment to doing a good job
- **Innovation and Learning:** using initiative, lateral thinking, and seeking continuous improvement, being flexible
- **Achievement Focus:** being results oriented, achieving outcomes and focusing on success
- **Responsiveness:** understanding the impacts of one's actions on others, and acting with this in mind, developing and maintaining effective relationships, working as part of a team
- **Service Ethos:** a desire to contribute to the outcomes of Government and make New Zealand a better place.

The Contribution of Vote Customs to the Achievement of Government Goals

The New Zealand Customs Service exists to protect and enhance the interests of the community by:

- minimising the risks to New Zealand arising from international trade and travel;
- facilitating legitimate movement of people and goods across our borders; and
- collecting Customs and Excise revenue.

The Government in April 2001 published a revised set of key goals to guide public sector policy and performance. While Customs will make a contribution to a number of these goals, the outcome of Customs' work primarily contributes to the three Government goals quoted below:

1. *Grow an Inclusive, Innovative Economy for the Benefit of All:* Develop an economy that adapts to change, provides opportunities and increases employment, and while reducing inequalities, increases incomes for all New Zealanders.
 - Customs contributes to the development of the economy by removing barriers to legitimate trade and travel, reducing compliance costs, protecting economic sectors from unfair competition from dumped or counterfeit goods, and by providing the Government's capability to collect commodity taxes.
2. *Restore Trust in Government and Provide Strong Social Services:* Restore trust in government by working in partnerships with communities, providing strong social services for all, building safe communities and promoting community development, keeping faith with the electorate, working constructively in Parliament and promoting a strong and effective public service.
 - Customs contributes to the building of safer communities through counter-terrorism measures and through targeting transnational crime, such as drug smuggling and the importation of objectionable material and offensive weapons. Customs ensures that imported motor vehicles comply with border requirements.
3. *Protect and Enhance the Environment:* Treasure and nurture our environment with protection for eco-systems so that New Zealand maintains a clean, green environment and rebuilds our reputation as a world leader in environmental issues.
 - Effective border management by Customs, particularly in cooperation with overseas administrations and through the enforcement of international treaties, contributes to the protection and enhancement of the environment. Customs, along with the Ministry of Agriculture and Forestry and the Department of Conservation, resources the Wildlife Enforcement Group which investigates and prevents the unlawful trade in wildlife.

Outputs purchased from the New Zealand Customs Service will contribute to the Government's key goals in varying degrees. These linkages are set out in the following table.

Table 1: Links between Government Goals and Vote Customs Output Classes

Vote Customs Output Classes		Key Government Goals
Output Class 1	Policy Advice	Goals 1 – 3
Output Class 2	Intelligence and Risk Assessment Services	Goals 1 – 3
Output Class 3	Clearance of International Passengers, Crew and Craft	Goals 1 – 3
Output Class 4	Clearance of Import, Export and Excise Transactions	Goals 1 – 3
Output Class 5	Revenue Collection, Accounting and Debt Management	Goal 1
Output Class 6	Surveillance, Search and Containment	Goals 2 – 3
Output Class 7	Investigation of Offences	Goals 1 – 3
Output Class 8	Prosecutions and Civil Proceedings	Goals 1 – 3
Output Class 9	Technical Advisory Services	Goals 1 – 3

Key Issues for 2002/03

The New Zealand Customs Service has identified a number of areas for particular attention in the coming year. These are:

Strategic Priorities 2001 – 2004

In December 2001 Customs published *Strategic Priorities 2001 – 2004*, which identified five strategic priority areas for intensive action through to 2004. These priorities will ensure that Customs can meet future requirements for the effective management of the border and the collection of revenue. The document is available separately.

For each of the priorities, a goal, action plan and performance indicators have been determined and will be closely monitored. Performance will be measured and reported in performance reports to the Minister and annually to Parliament through the Annual Report.

Table 2: Customs' Strategic Priorities

Strategic Priority	Goal
Enhancing our capability	To ensure that Customs is able to respond effectively and efficiently to the Government's desired outcomes and the demands likely to be placed on the organisation.
Safeguarding our integrity	To ensure that Customs maintains and enhances the trust and reputation for integrity that it currently enjoys with the government, the community, and international stakeholders in the face of increasing risks to integrity.
Strengthening our communications and relationships	To ensure Customs retains and develops the vital relationships and quality communications needed to deliver effective border management.
Improving the quality of our work	To improve the quality of Customs systems and processes to meet internationally recognised quality standards.
Refocusing our international role	To ensure that Customs maximises the value from its international relationships and work.

Strategic Development

Customs is currently engaged in a strategic development process which aims to:

- improve Customs' ability to respond strategically to rapid changes in the risk profile and complexity in the global environment;
- demonstrate that what we are doing is achieving results for the community;
- move Customs to an outcome-focused management approach; and
- prepare Customs for the requirement to develop a Statement of Intent for the 2003/04 year.

The shift towards outcome-focused management is being supported by the development of a methodology and the capability to produce information that will help demonstrate the relationship between a selection of outputs and the Government's desired outcomes. The Demonstrating Value Project, funded by the Ministry of Research, Science and Technology, involves working with the Ministry of Health and other agencies to develop a joint understanding of the outcomes these agencies jointly contribute to. Customs is also participating in the Treasury/State Services Commission sponsored Pathfinder outcomes-measurement project.

International

Customs business is international by nature and we will be playing a more active role in the Asia Pacific Region. New Zealand is about to be confirmed as the Asia Pacific Regional Vice-Chair of the World Customs Organisation. This provides us with the opportunity to use our experience and expertise to assist our trading partners in the region, especially in the areas of trade facilitation and integrity.

Customs has contributed to the rebuilding of East Timor through the deployment of staff to assist in the re-establishment of East Timor's border control systems, and subsequently in the areas of training and capacity building. Drug intelligence posts are maintained in Bangkok and Sydney, and Customs plays a prominent role in Asia Pacific Economic Cooperation (APEC) matters of integrity, trade facilitation and technical training. A further post is maintained in Brussels as a joint venture with the Ministry of Foreign Affairs and Trade to concentrate on World Customs Organisation, World Trade Organisation, and European Union matters.

Relationships

Customs works closely with the New Zealand Immigration Service and the Ministry of Agriculture and Forestry. In the past year, a major focus has been the development of a vision for border management, a strategy to support this vision, and an inter-agency business plan. This work will help cement the now solid relationships between the three border management agencies.

Customs is committed to working more closely with business stakeholders with a view to enhancing cost-effectiveness and customer focus and to reduce compliance costs. Customs aims to develop initiatives similar to those already underway, including FrontLine (Customs in partnership with individual businesses), Tomorrow's Travel (Customs-industry working group on passenger processing) and Tomorrow's Cargo Logistics (Customs-industry working group on cargo flows).

E-Strategy 2001 – 2003

The Customs Business E-Strategy 2001 – 2003 will allow Customs to continue to be recognised as being effective, efficient and innovative in meeting changing business, national and global requirements and demand. Project work underway contributes to enhanced information analysis and intelligence capability, information and service delivery via the internet, the Government portal and the Customs website, security of information and technology and systems infrastructure, and improved information sharing between Customs, law enforcement and border management agencies.

Risk Management

Customs' Risk Management Framework recognises the dynamic nature of the Customs environment and provides a set of standards and tools for risk management to be applied at different levels in the organisation.

Because the business of Customs is about managing a wide range of risks to New Zealand, Customs works closely with other government agencies, with the business community, and with other customs and international organisations. A number of cross-agency initiatives, which commenced in 2001/02 and will continue in 2002/03, will extend Customs' knowledge about and application of whole-of-government approaches to risk management. The development of the Maritime Coordination Centre is one such initiative.

At an organisational level, management of risk is incorporated into the business planning cycle and operational systems are built around the identification, assessment and treatment of risks. The Intelligence function and the CusMod computer system are key tools for integrating the different steps in the risk management process.

Highlights and Financial Summary

In 2002/03, Customs expects to process in the order of seven million air passengers and crew arriving or departing by air, the crew and passengers of more than 6,500 ships, and more than one million import transactions will be checked for compliance. It is expected that at least 95 percent of entries lodged electronically will be cleared within 30 minutes, and 100 percent of entries lodged manually will be cleared within 24 hours. More than 1,000 investigation cases are expected to commence and approximately 200 operational responses against a perceived risk of threat will be initiated. During the 2002/03 financial year, Customs expects to receive GST, Excise and Customs Duty totalling \$7.2 billion on behalf of the Crown.

Table 3: Summary of Financial Information

	2001/02 Budgeted	2001/02 Estimated Actual	2002/03 Budgeted
	\$000	\$000	\$000
Revenue: Crown	50,508	50,508	43,403
Revenue: Department & Other	6,653	6,653	20,776
Output expenses	57,161	57,161	64,179
Net Surplus/(Deficit)	0	0	0
Taxpayers' funds	13,526	13,526	13,526

Annual appropriations for the purchase of outputs are expected to increase by \$7.018 million (excluding GST) for 2002/03 relative to 2001/02. This increase is driven by:

- additional funding of \$5.4 million in 2002/03, rising to \$7.2 million (GST exclusive) in 2004/05 and outyears to ensure long term capability in border management, intelligence gathering, analysis and dissemination, and revenue assurance; and
- additional funding in 2002/03 and outyears of \$2.676 million (GST exclusive) provided to enhance the identification and management of terrorist related risks at the border and enable New Zealand to contribute proactively to the international campaign against terrorism.

This has been partly offset by a reduction in one-off costs in 2001/02 of \$1.058 million relating to storage of motor vehicles and in the reprinting of the Tariff (\$877,000) and the research and development grant from the Ministry of Research, Science and Technology (\$181,000).

The increase in Revenue: Department & Other and the decrease in Revenue: Crown is due to the expected introduction of an import transaction fee from 1 July 2002. This is expected to generate revenue of approximately \$15 million to offset some of the costs incurred by Customs in providing goods clearance services.

In 2002/03 the New Zealand Customs Service expects:

- to earn \$43.403 million in revenue from the Crown, \$300,000 from other Government Departments and \$20.476 million from other purchasers of services it will supply under the nine output classes detailed in the Statement of Objectives in this report. It expects to incur expenses of \$64.179 million in providing these services.

In addition the New Zealand Customs Service administers the following non-departmental appropriations:

- three appropriations totalling \$26.700 million covering the payment of refunds and drawbacks of Customs Duty, Excise Duty and GST; and
- one appropriation of \$44,000 being New Zealand's contribution to the operation of the World Customs Organisation (WCO).

The New Zealand Customs Service is responsible for making payments for the non-departmental appropriations and for ensuring that all payments meet the criteria according to relevant legislation and regulations. The payment to the WCO is a specified percentage of the operating budget of this international customs coordination body.

Details of what the non-departmental appropriations will be spent on appear in parts B1, C, D, E and F of Vote Customs in the 2002/03 Estimates (B. 5 Vol. 1).

The background of the page is a light blue gradient. In the center, there is a large, stylized owl with wide eyes and a beak, rendered in a darker blue. To the left of the owl, there is a large, stylized star with multiple points, also in a darker blue. The owl and star are partially obscured by the text.

PART B

Forecast Financial Statements

Statement of Significant Accounting Policies

Forecast Statement of Financial Performance

Forecast Statement of Movements in Taxpayers' Funds

Statement of Estimated Financial Position and Forecast Financial Position

Forecast Statement of Cash Flows

Reconciliation of Net Cash Flows from Operating Activities
to Net Surplus/(Deficit) in the Forecast Statement of Financial Performance

Forecast Details of Fixed Asset by Category

Statement of Objectives Specifying the Forecast Financial Performance

Statement of Objectives Specifying the Forecast Performance
for each Class of Outputs

GST Status Departmental Output Classes 2002/03

Statement of Significant Accounting Policies

Reporting Entity

The New Zealand Customs Service is a Government Department as defined by section 2 of the Public Finance Act 1989.

These are the forecast financial statements of the New Zealand Customs Service for the year ending 30 June 2003 prepared pursuant to section 34A of the Public Finance Act 1989.

Measurement Base

The measurement base applied is that of the forecast value of actual transactions (the historic cost method) adjusted for revaluation of certain fixed assets.

Revenue

Revenue is recognised when earned and is reported in the financial period to which it relates.

Cost Allocation

The New Zealand Customs Service has derived the cost of outputs shown in these statements using a cost allocation system. Overhead costs are allocated to output classes on the basis of cost drivers that appropriately link indirect costs to the output class. The cost drivers include numbers of staff employed and area occupied. These are consistent with those used in previous years.

Debtors and Receivables

Receivables are recorded at estimated realisable value, after providing for doubtful and uncollectable debts.

Leases

The New Zealand Customs Service leases office premises. As all the risks and ownership are retained by the lessor, these leases are classified as operating leases. Operating lease costs are expensed in the period in which they are incurred.

Fixed Assets

The initial cost of a fixed asset is the value of the consideration given to acquire or create the asset and any directly attributable costs of bringing the asset to working condition for its intended use.

All fixed assets costing individually more than \$3,000 or as a group of assets, more than \$10,000, are capitalised and recorded at historical cost.

Depreciation

Depreciation of fixed assets is provided on a straight line basis so as to allocate the cost of assets, less any estimated residual value, over their useful lives. The estimated economic useful lives are:

Furniture and office equipment	5 years
Plant and Equipment	5 years
Computer hardware	3 years
Computer software	5 to 10 years
Motor vehicles	5 years
Launch and watercraft	5 years

The cost of leasehold improvements is capitalised and amortised over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is shorter.

Employee Entitlements

Annual leave and time off in lieu have been calculated on an actual entitlement basis at current rates of pay while the other provisions have been calculated on an actuarial basis based on the present value of expected future entitlements.

Foreign Currency

Foreign currency transactions are converted at the New Zealand dollar exchange rate at the date of the transaction.

Taxation

Government Departments are exempt from the payment of income tax in terms of the Income Tax Act 1994. Accordingly, no charge for income tax has been provided for.

GST

The financial statements have been prepared on a GST exclusive basis except where stated.

Financial Instruments

Revenue and expenses in relation to all financial instruments are recognised in the Forecast Statement of Financial Performance.

All financial instruments are recognised in the Forecast Statement of Financial Position.

Changes in Accounting Policies

There have been no changes in accounting policy included in these forecast financial statements from that used in the prior period.

Forecast Statement of Financial Performance

for the Year Ending 30 June 2003

	2001/02 Budgeted	2001/02 Estimated Actual	2002/03 Budgeted
	\$000	\$000	\$000
REVENUE			
Crown	50,508	50,508	43,403
Departments	375	375	300
Other	6,278	6,278	20,476
Total Revenue	57,161	57,161	64,179
EXPENSES			
Personnel costs	35,854	35,854	42,534
Operating costs	15,809	15,809	16,064
Depreciation	4,281	4,281	4,431
Capital charge	1,217	1,217	1,150
Total Output Expenses	57,161	57,161	64,179
Other Expenses	0	0	0
Total Expenses	57,161	57,161	64,179
Net Operating Surplus/(Deficit)	0	0	0

Forecast Statement of Movements in Taxpayers' Funds

for the Year Ending 30 June 2003

	2001/02 Estimated Actual \$000	2002/03 Budgeted \$000
Taxpayers' Funds at 1 July	13,526	13,526
Add/(deduct) net surplus/(deficit)	0	0
<i>Total recognised revenues and expenses for the year</i>	0	0
<i>Adjustments for flows to and from the Crown</i>		
Capital contributions from the Crown	0	0
Provision for payment of surplus to the Crown	0	0
<i>Total Adjustments for flows to and from the Crown</i>	0	0
Taxpayers' Funds at 30 June	13,526	13,526

Statement of Estimated Financial Position

as at 30 June 2002 and

Forecast Financial Position

as at 30 June 2003

	Actual Financial Position as at 30 June 2001 \$000	Estimated Financial Position as at 30 June 2002 \$000	Forecast Financial Position as at 30 June 2003 \$000
ASSETS			
Current Assets			
Cash and bank balances	5,620	7,109	7,625
Prepayments	294	294	294
Receivables and advances	1,457	504	1,704
<i>Total Current Assets</i>	7,371	7,907	9,623
Non Current Assets			
Fixed assets	14,775	14,209	12,493
<i>Total Non Current Assets</i>	14,775	14,209	12,493
Total Assets	22,146	22,116	22,116
LIABILITIES			
Current Liabilities			
Payables and provisions	3,406	3,406	3,406
Provision for payment of surplus	30	0	0
Employee entitlements	1,503	1,503	1,503
Other current liabilities	284	284	284
<i>Total Current Liabilities</i>	5,223	5,193	5,193
Term Liabilities			
Provision for employee entitlements	3,397	3,397	3,397
<i>Total Term Liabilities</i>	3,397	3,397	3,397
Total Liabilities	8,620	8,590	8,590
TAXPAYERS' FUNDS	13,526	13,526	13,526
Total Liabilities and Taxpayers' Funds	22,146	22,116	22,116

Forecast Statement of Cash Flows

for the Year Ending 30 June 2003

	2001/02 Budgeted	2001/02 Estimated Actual	2002/03 Budgeted
	\$000	\$000	\$000
CASH FLOWS – OPERATING ACTIVITIES			
Cash provided from:			
Supply of outputs to: Crown	51,461	51,461	43,403
Departments	375	375	300
Other	6,278	6,278	19,276
	58,114	58,114	62,979
Cash disbursed to:			
Cost of producing outputs:			
Output expenses	(51,663)	(51,663)	(58,598)
Capital charge	(1,217)	(1,217)	(1,150)
	(52,880)	(52,880)	(59,748)
Net Cash Flows from Operating Activities	5,234	5,234	3,231
CASH FLOWS – INVESTING ACTIVITIES			
Cash provided from:			
Sale of fixed assets	500	500	500
Cash disbursed to:			
Purchase of fixed assets	(4,215)	(4,215)	(3,215)
Net Cash Flows from Investing Activities	(3,715)	(3,715)	(2,715)
CASH FLOWS – FINANCING ACTIVITIES			
Cash disbursed to:			
Payment of surplus to the Crown	(30)	(30)	0
Net Cash Flows from Financing Activities	(30)	(30)	0
Net Increase in Cash Held	1,489	1,489	516
Opening cash balances at 1 July	5,620	5,620	7,109
Closing Cash Balances at 30 June	7,109	7,109	7,625

Reconciliation of Net Cash Flows from Operating Activities to Net Surplus/(Deficit) in the Forecast Statement of Financial Performance

for the Year Ending 30 June 2003

	2001/02 Budgeted \$000	2001/02 Estimated Actual \$000	2002/03 Budgeted \$000
Operating Surplus/(Deficit)	0	0	0
<i>Add non-cash items</i>			
Depreciation	4,281	4,281	4,431
Total non-cash items	4,281	4,281	4,431
<i>Working capital movements</i>			
(Increase)/decrease in receivables and advances	953	953	(1,200) ¹
Total working capital movements	953	953	(1,200)
Net Cash Flows from Operating Activities	5,234	5,234	3,231

Note 1: the increased movement in 2002/03 in receivables and advances is due to the expected introduction of an import transaction fee.

Forecast Details of Fixed Asset by Category

	Actual Financial Position as at 30 June 2001 \$000	Estimated Financial Position as at 30 June 2002 \$000	Forecast Financial Position as at 30 June 2003 \$000
Cost or Valuation			
Leasehold Improvements	3,369	3,669	3,969
Transport	2,918	2,893	2,868
Plant and Equipment	31,657	33,841	35,725
Furniture and Fittings	2,329	2,635	2,941
Total	40,273	43,038	45,503
Accumulated Depreciation			
Leasehold Improvements	3,008	3,181	3,355
Transport	1,133	1,207	1,481
Plant and Equipment	19,155	22,116	25,727
Furniture and Fittings	2,202	2,325	2,447
Total	25,498	28,829	33,010
Book Value			
Leasehold Improvements	361	488	614
Transport	1,785	1,686	1,387
Plant and Equipment	12,502	11,725	9,998
Furniture and Fittings	127	310	494
Total	14,775	14,209	12,493

Statement of Objectives Specifying the Forecast Financial Performance for the Department

for the Year Ending 30 June 2003

Performance Indicators

2001/02 and 2002/03

	Unit	2001/02 Budgeted	2001/02 Estimated Actual	2002/03 Budgeted
Operating Results				
Revenue: other	\$000	6,278	6,278	20,476
Output Expenses	\$000	57,161	57,161	64,179
Operating surplus/(deficit) before				
Capital charge	\$000	1,217	1,217	1,150
Net surplus/(deficit)	\$000	0	0	0
Working Capital				
Net current assets	\$000	2,714	2,714	4,430
Liquid ratio	%	193	193	207
Current ratio	%	152	152	185
Average debtors outstanding	days	54	54	19
Average creditors outstanding	days	79	79	77
Resource Utilisation				
Physical Assets:				
Total physical assets at year end	\$000	14,209	14,209	12,493
Value per employee	\$000	19	19	16
Additions as % of physical assets	%	30	30	26
Physical assets as % of total assets	%	64	64	56
Taxpayers' Funds:				
Level at year end	\$000	13,526	13,526	13,526
Level per employee	\$000	18	18	17
Forecast net cash flows				
Surplus/(deficit) operating activities	\$000	5,234	5,234	3,231
Surplus/(deficit) investing activities	\$000	(3,715)	(3,715)	(2,715)
Surplus/(deficit) financing activities	\$000	(30)	(30)	0
Net increase/(decrease) in cash held	\$000	1,489	1,489	516
Human resources				
Staff turnover	%	12	12	12
Average length of service	years	15	15	15
Total staff (FTE)	no.	759	759	789

Statement of Objectives Specifying the Forecast Performance for each Class of Outputs

for the Year Ending 30 June 2003

The New Zealand Customs Service is committed to provide output classes in 2002/03 which meet the requirements of its Vote Minister and various purchasers in terms of their nature, timeliness, quality and quantity, specifications and cost.

Summary of Departmental Output Classes

Departmental output classes to be delivered by the New Zealand Customs Service, and their associated revenue, expenses and surplus or deficit are summarised below:

Output Statement of Financial Performances

2002/03

Departmental Output Class	Description	Revenue Crown \$000	Revenue Dept \$000	Revenue Other \$000	Total Expenses \$000	Surplus/ (deficit) \$000
Vote Customs						
D1 – Policy Advice	This includes the provision of policy advice on the management of border and revenue risks and ministerial servicing.	2,145	2	153	2,300	0
D2 – Intelligence and Risk Assessment Services	This includes the provision of intelligence products and alerts relating to goods and people crossing the border.	3,192	6	401	3,599	0
D3 – Clearance of International Passengers, Crew and Craft	This includes the clearance of the international passengers, crew and craft arriving in and departing from New Zealand.	16,315	65	4,391	20,771	0
D4 – Clearance of Import, Export and Excise Transactions	This includes the validation, checking, inspection, clearance and audit of import and export cargo, and excise returns.	10,180	160	10,939	21,279	0

Output Statement of Financial Performances

2002/03 (Continued)

Departmental Output Class	Description	Revenue Crown \$000	Revenue Dept \$000	Revenue Other \$000	Total Expenses \$000	Surplus/ (deficit) \$000
D5 – Revenue Collection, Accounting and Debt Management	This includes the receipts and processing of import tariffs, goods and services tax and excise duty on fuel, tobacco and alcohol and associated drawbacks and refunds.	1,343	15	1,024	2,382	0
D6 – Surveillance, Search and Containment	This includes the search and containment of craft and surveillance of airports, waterfronts and coastlines.	3,804	6	426	4,236	0
D7 – Investigation of Offences	This includes the proactive and reactive investigation of Customs and other offences.	5,084	28	1,914	7,026	0
D8 – Prosecutions and Civil Proceedings	This includes the prosecution of offences and civil proceedings relating to the hearing of applications for the release of seized goods.	299	6	406	711	0
D9 – Technical Advisory Services	This includes Customs rulings on tariff and excise classifications, concession interpretations and origin qualification, and general advice to business.	1,041	12	822	1,875	0

GST Status Departmental Output Classes

2002/03

Departmental Output Classes	GST-Exclusive (DFR) \$000	GST \$000	GST-Inclusive (Vote) \$000
D1 – Policy Advice	2,300	288	2,588
D2 – Intelligence and Risk Assessment Services	3,599	450	4,049
D3 – Clearance of International Passengers, Crew and Craft	20,771	2,596	23,367
D4 – Clearance of Import, Export and Excise Transactions	21,279	2,660	23,939
D5 – Revenue Collection, Accounting and Debt Management	2,382	298	2,680
D6 – Surveillance, Search and Containment	4,236	529	4,765
D7 – Investigation of Offences	7,026	878	7,904
D8 – Prosecutions and Civil Proceedings	711	89	800
D9 – Technical Advisory Services	1,875	234	2,109
Total Departmental Output Classes	64,179	8,022	72,201





PART C

Other Information

Service Performance Objectives – Output Performance

Glossary

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Organisation Structure

Location of New Zealand Customs Service Offices

Service Performance Objectives – Output Performance

Output Class 1 – Policy Advice

Description

Under this Output Class the New Zealand Customs Service provides policy advice on the management of border and revenue risks, technical advice in relation to international trade agreements and other instruments, and ministerial servicing.

The scope of the policy advice provided to the Minister includes:

- border management strategies, and
- Customs issues relating to the development and implementation of international trade instruments and Conventions and their associated regulatory frameworks.

The Output Class also covers analysis and advice to other agencies and to Ministerial and Inter-departmental Committees, on the development, implementation and review of policies involving Customs interventions at the border.

Quantity

The Chief Executive estimates:

- policy projects will be advanced to the position agreed in the year's work programme, as modified by agreement between the Minister and Comptroller in the course of the year,
- 238 international policy briefings will be provided, or contributed to, for external meetings and issues. This will include the briefings provided for the World Customs Organisation (WCO), Asia Pacific Economic Co-operation (APEC), the Oceania Customs Organisation (OCO), consultation meetings with the Ministry of Foreign Affairs and Trade and other government agencies, and
- 110 – 140 draft responses to Parliamentary Questions and Ministerial correspondence will be provided.

Quality

The Chief Executive expects:

- policy advice will conform to the quality characteristics outlined below, as assessed by the Minister's satisfaction, and demonstrated in a six-monthly survey:

Quality Characteristics:

Purpose	The aim of the advice is clearly stated and it answers the questions set.
Logic	The assumptions behind the advice are explicit and the argument is logical and supported by the facts.
Accuracy	The facts in the papers are accurate and all material facts are included.
Options	An adequate range of options is presented and the benefits, costs and consequences of each option to the Government and the community are assessed.
Consultation	Consultation has occurred with other government agencies and other affected parties and possible objections to proposals were identified.

Practicality	The problems of implementation, technical feasibility, timing and consistency with other policies have been considered.
Presentation	The format meets Cabinet office and ministerial requirements; the material is effectively, concisely and clearly presented, has short sentences in plain English and is free of spelling or grammatical errors.

- there will be an 85% acceptance rate for first drafts of Ministerial correspondence and Parliamentary Questions, and
- 90% of draft replies to Ministerial correspondence will be provided within agreed timeframes.

Cost

Outputs in this class will be provided within the appropriated sum of \$2,588 million including GST. The GST exclusive sum of \$2,300 million will be funded by Revenue Crown of \$2.145million and estimated revenue from third parties of \$155,000.

Output Class 2 – Intelligence and Risk Assessment Services

Description

Under this Output Class the New Zealand Customs Service provides intelligence products and associated intervention strategies for the management of risks to border policies developed by or with other agencies, and provides alerts relating to goods, people and craft crossing the border.

Quantity

The Chief Executive estimates:

- between 1,000 – 1,050 intelligence and operational risk products will be completed for external use, nationally and internationally,
- there will be 48,000 alerts created or updated, and
- there will be around 8 million organisational transactions scanned across alerts managed.

Quality

The Chief Executive expects:

- a minimum 90% of intelligence and operational risk assessments to identify actual operational risk,
- 80% of national and international clients interviewed to be satisfied with the intelligence and risk assessments, and
- there will be no alerts missed due to system unavailability or inaccurate compilation.

Cost

Outputs in this class will be provided within the appropriated sum of \$4,049 million including GST. The GST exclusive sum of \$3,599 million will be funded by Revenue Crown of \$3.192 million and estimated revenue from third parties of \$407,000.

Output Class 3 – Clearance of International Passengers, Crew and Craft

Description

Under this Output Class the New Zealand Customs Service produces services relating to the clearance of international passengers, crew and craft arriving in and departing from New Zealand. The Output includes the profiling of potential risks and applying any alert instructions that might exist in respect of passengers and crew.

The Output Class also includes the designation by statutory procedure of Customs airports and seaports to enable controls to be exercised by border agencies in a secure environment over the arrival and departure of craft and the processing of passengers and their accompanying effects.

Services are provided under this Output Class to ensure that arriving and departing craft comply with the law, to ensure passengers and crew comply with Customs, immigration, Police and national security requirements, and to ensure that the import and export of goods complies with the law. Particular attention is paid to preventing the entry of controlled drugs and the illegal import or export of other controlled items.

Quantity

The Chief Executive estimates:

- 6.7 – 7.5 million air travellers will be cleared,
- 5,500 – 6,500 marine craft, other than marine small craft, will be cleared, and
- 1,000 – 1,500 marine small craft will be cleared.

Quality

The Chief Executive expects:

- a minimum 90% of arriving air passengers to exit Customs Control Points within 45 minutes of arrival,
- a minimum 99.9% of air and marine travellers subject to an alert to be processed in accordance with the alert instructions, and
- the requirements set out in the Memorandum of Understanding between the New Zealand Customs Service and the New Zealand Immigration Service (NZIS) to be complied with and any exceptions to be handled to the satisfaction of the NZIS.

Cost

Outputs in this class will be provided within the appropriated sum of \$23.367 million including GST. The GST exclusive sum of \$20.771 million will be funded by Revenue Crown of \$16.315 million and estimated revenue from third parties of \$4.456 million.

Output Class 4 – Clearance of Import, Export and Excise Transactions

Description

Under this Output Class the New Zealand Customs Service provides services relating to the validation, checking, inspection, clearance and audit of import and export cargo, and excise returns.

This output covers the receipt, validation and verification of entries, waybills and declarations for all goods entering New Zealand. Also included are the receipt and validation of export entries and the processing of entries for excisable products.

Included in the verification process is the targeted and random checking of documents and the physical inspection of cargo, mail and courier items in order to manage associated border and revenue risks and the delivery of New Zealand's international obligations at the border.

This output includes the administration of licensing procedures for Customs controlled areas used for the manufacture or storage of excisable goods, the securing of dutiable goods pending export, the secure storage of imported goods pending examination, and the operation of duty-free retail outlets. Procedures cover consideration of applications; the grant or refusal of the application; auditing compliance with any terms or conditions of the licence; the variation or revocation of any terms or conditions of the licence and the procedures for the revocation or suspension of the licence.

The output also includes consideration of complaints lodged with the Service by businesses which believe another is gaining competitive advantage by making incorrect Customs declarations affecting duty or GST, verification of refund and drawback applications, entry amendment verification, permit checks and other document checks.

Services also include the administration of certain licensing and permit regimes, systems involving temporary importation of goods, and the administration of the administrative penalty regime for non-complying import entries.

Also included is the provision of information to the Inland Revenue Department and Statistics New Zealand as the foundation for the official trade statistics.

Quantity

The Chief Executive estimates:

- 53 million import, including mail, transactions will be processed,
- 480,000 – 520,000 export transactions will be processed, and
- there will be 3,800 – 4,400 excise returns.

Quality

The Chief Executive expects:

- a minimum 95% of all import and export transactions (other than those referred for compliance checks) will be processed within agreed timeframes.

Cost

Outputs in this class will be provided within the appropriated sum of \$23.939 million including GST. The GST exclusive sum of \$21.279 million will be funded by Revenue Crown of \$10.180 million and estimated revenue from third parties of \$11.099 million.

Output Class 5 – Revenue Collection, Accounting and Debt Management

Description

Under this Output Class the New Zealand Customs Service provides services relating to the receipt and processing of revenues owing from import tariffs, goods and services tax and excise-equivalent duties on imported goods and excise duty on domestically manufactured fuel, tobacco and alcohol products. This class includes the cost of paying approved refunds and drawbacks of tariffs, excise and excise-equivalent duties.

The New Zealand Customs Service also provides services relating to credit control and the management of debt and the receipt and processing of fees and levies on behalf of other agencies.

Quantity

The Chief Executive estimates:

- Crown Revenue to be collected this financial year to be \$7.230 billion,
- \$26.7 million Refunds/Drawbacks and \$19 million Agency levy payments will be made, and
- 425 – 525 new applications for Deferred Payment and Credit Facility for Broker accounts will be processed.

Quality

The Chief Executive expects:

- professional, best practice credit management that complies with Customs Credit Control and Debt Management policies and procedures and is consistent with the Customs and Excise Act 1996 and related commercial legislation e.g., the Companies Act 1993,
- effective and timely management of debt with aged debt profiles to be trending downwards in volume and in \$'s outstanding and debt write-offs to be no more than 0.01% of total Crown revenue collected, and
- an increasing number of direct debit/credit payments as a proportion of the total number of payments.

Cost

Outputs in this class will be provided within the appropriated sum of \$2.680 million including GST. The GST exclusive sum of \$2.382 million will be funded by Revenue Crown of \$1.343 million and estimated revenue from third parties of \$1.039 million.

Output Class 6 – Surveillance, Search and Containment

Description

Under this Output Class the New Zealand Customs Service provides services to control the risk of craft being used for the illegal entry or removal of people and goods from New Zealand.

The controls are exercised through the monitoring of wharf, tarmac and coastal activities, and through the undertaking of targeted operations against craft identified through intelligence processes as a risk to the border. Operations can involve targeted surveillance, search or containment of risk craft, together with searching of persons associated with that craft.

Quantity

The Chief Executive estimates:

- 10,000 – 12,500 officer hours will be applied to patrol and surveillance, and
- 180 – 220 targeted operational responses will be made.

Quality

The Chief Executive expects to:

- carry out a minimum 80% of the activities in the patrol and surveillance plans developed in accordance with the risk profile of each location, and
- carry out a minimum 80% of the activities in the operational response plans developed in accordance with the risk profile of each event.

Cost

Outputs in this class will be provided within the appropriated sum of \$4.765 million including GST. The GST exclusive sum of \$4.236 million will be funded by Revenue Crown of \$3.804 million and estimated revenue from third parties of \$432,000.

Output Class 7 – Investigation of Offences

Description

Under this Output Class the New Zealand Customs Service provides proactive and reactive investigative responses to:

- transnational crime (including cross-border traffic in endangered species and narcotics),
- duty and excise fraud, and
- non-compliance with the Customs and Excise Act 1996 and other legislation administered by the Customs Service.

Investigations are a key element in Customs enforcement activities at and beyond the border. In conducting its investigative activities Customs works cooperatively with other enforcement agencies both in New Zealand and overseas, in particular with the Police (drugs, firearms, child pornography and organised crime), the Department of Internal Affairs (objectionable material), the Ministry of Agriculture and Forestry and the Department of Conservation (endangered species) and the Serious Fraud Office (fraud). Cooperative activity includes joint investigations/inquiries and the preparation of evidential material either for Customs or on behalf of the agency undertaking the relevant prosecution.

Quantity

The Chief Executive estimates:

- 1,085 investigation cases will be commenced, and
- 677 investigation cases will be completed.

Quality

The Chief Executive expects:

- a minimum 80% of cases meeting Priority 1 criteria will be investigated to completion,
- case management and legal review procedures are in place to minimise the Crown's exposure to the risks of litigation, and
- a minimum 70% of cases meeting Priority 1 criteria will be finalised within 12 months of commencement.

Cost

Outputs in this class will be provided within the appropriated sum of \$7.904 million including GST. The GST exclusive sum of \$7.026 million will be funded by Revenue Crown of \$5.084 million and estimated revenue from third parties of \$1.942 million.

Output Class 8 – Prosecutions and Civil Proceedings

Description

Under this Output Class the New Zealand Customs Service provides services relating to the prosecution of offences under the Customs and Excise Act 1996 and civil proceedings provided for under that Act relating to the hearing of applications for the release of seized goods.

Quantity

The Chief Executive estimates:

- 35 – 50 prosecutions will be received.

Quality

The Chief Executive expects:

- a minimum 80% of prosecutions will be successful, and
- a maximum 5% of cases will incur adverse judicial comment.

Cost

Outputs in this class will be provided within the appropriated sum of \$800,000 including GST. The GST exclusive sum of \$711,000 will be funded by Revenue Crown of \$299,000 and estimated revenue from third parties of \$412,000.

Output Class 9 – Technical Advisory Services

Description

Under this Output Class the New Zealand Customs Service provides services relating to the supply of binding rulings to external clients on tariff and excise classification, the application of tariff concessions, eligibility under the rules of origin and the interpretation of rules of origin. The New Zealand Customs Service also provides to external clients export classifications and general Customs information.

The Output Class includes the supply of technical advice and training to other Customs administrations, particularly those of the smaller Pacific Island nations.

Quantity

The Chief Executive estimates:

- 220 binding rulings will be given, and
- 16 training courses, study tours, and technical assistance missions will be provided for overseas Customs administrations.

Quality

The Chief Executive expects:

- a minimum 60% of rulings taken to appeal will be sustained,
- a minimum 90% of classification and concession rulings and export classification opinions will be issued within 20 working days of lodgement of all the necessary information, and
- training courses, study tours, and technical assistance missions provided for other Customs administrations will meet objectives, as demonstrated by feedback or survey of the relevant organisations.

Cost

Outputs in this class will be provided within the appropriated sum of \$2.109 million including GST. The GST exclusive sum of \$1.875 million will be funded by Revenue Crown of \$1.041 million and estimated revenue from third parties of \$834,000.

Glossary

Adverse Judicial Comment

A comment made by a Judge of a District or higher Court which criticises Customs, or an officer in its employ, in relation to the investigation or presentation of a case made under the Customs and Excise Act 1996.

Agreed Time-Frames for Ministerial Servicing

The agreed time-frames, which may be varied by mutual agreement in any particular case, for providing replies to the Minister are:

- i. draft replies to Ministerial correspondence – 20 working days from the time of receipt by Customs;
- ii. draft replies to written Parliamentary Questions – 4 days from time of receipt by Customs; and
- iii. draft replies to oral Parliamentary Questions – 1½ hours from time of receipt by Customs.

Agreed Time-Frames for processing Import and Export transactions

The agreed time-frames for processing Import and Export transactions are:

- i. electronically lodged entries processed within 30 minutes; and
- ii. manually lodged entries processed within 24 hours.

Alerts

Targeted intervention of persons, goods and craft considered to pose a risk to border or revenue related issues.

Best Practice Credit Management

The following best practice credit management procedures have been established and are followed by Customs:

- i. advising potential deferred payment clients of the terms and conditions of the Service's deferred payment scheme;
- ii. undertaking regular credit assessments of all deferred payment account holders;
- iii. follow-up policy and procedures for those clients who have overdue payments; and
- iv. follow-up policy and procedures for the collection of bad debts.

Compliance Checks

The number of entries generated from compliance alerts, where the entry status is cleared, i.e., the goods have been released from Customs control. Also included is the number of entries generated from compliance alerts, where the entry status is held, i.e., the goods are not released from Customs control.

Comptroller

Customs-specific title for the Chief Executive Officer.

CusMod

A computer system used in the clearance and monitoring of passengers arriving at, or departing from, New Zealand's international airports. This system is used to record passport details of passengers.

Intelligence Product

Intelligence Products are developed with a focus on Tactical, Operational and Strategic Intelligence and are completed for the purpose of providing knowledge to decision making.

Investigation

The inquiry process conducted into an offence that has been committed, or where information suggests an offence has been or may be committed, against the Customs and Excise Act 1996 or the Misuse of Drugs Act 1975. An inquiry results in an investigation file being initiated.

Investigation Case Completed

An investigation case is completed when all reasonable and practicable avenues of inquiry have been exhausted.

Operational Response

This relates to the initiation of an activity, which requires the mobilisation or deployment of resources against a perceived risk or threat.

Operational Risk Assessment

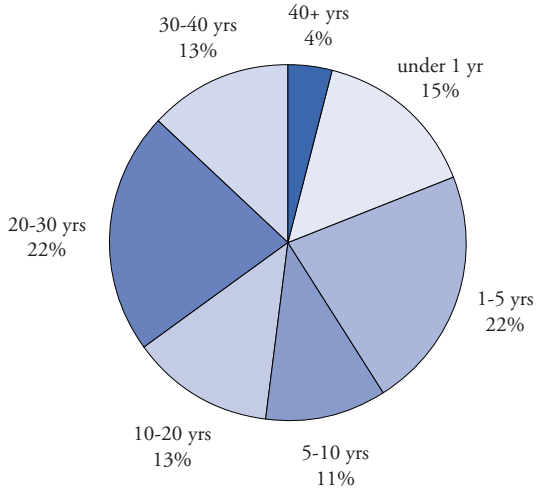
An Operational Risk Assessment focuses on the organisation's policies, practices and procedures and reviews previous operational activity (whether the subject of Tactical, Operational or Strategic Intelligence or not). The purpose is to identify from the previous operational activity risk exposures and to recommend risk treatment.

Priority Categories

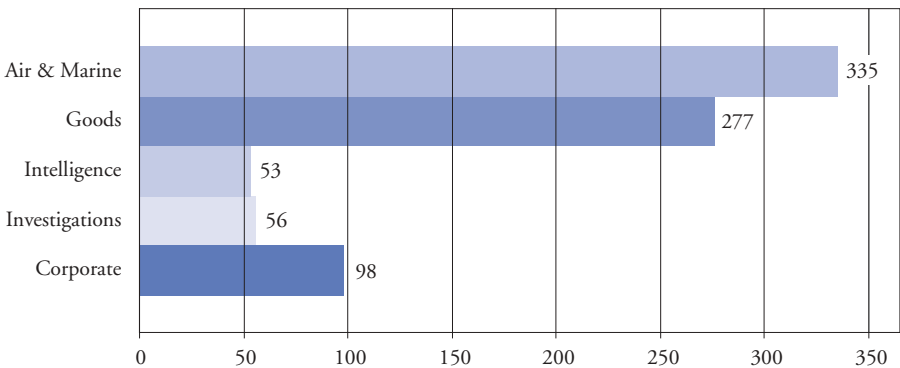
There are three priority categories of investigation (1, 2 and 3, with 1 being the most serious). The priority categories are specific to the particular type of investigation, such as drugs or fraud.

Human Resource Information

Years of Service Profile – 31 March 2002

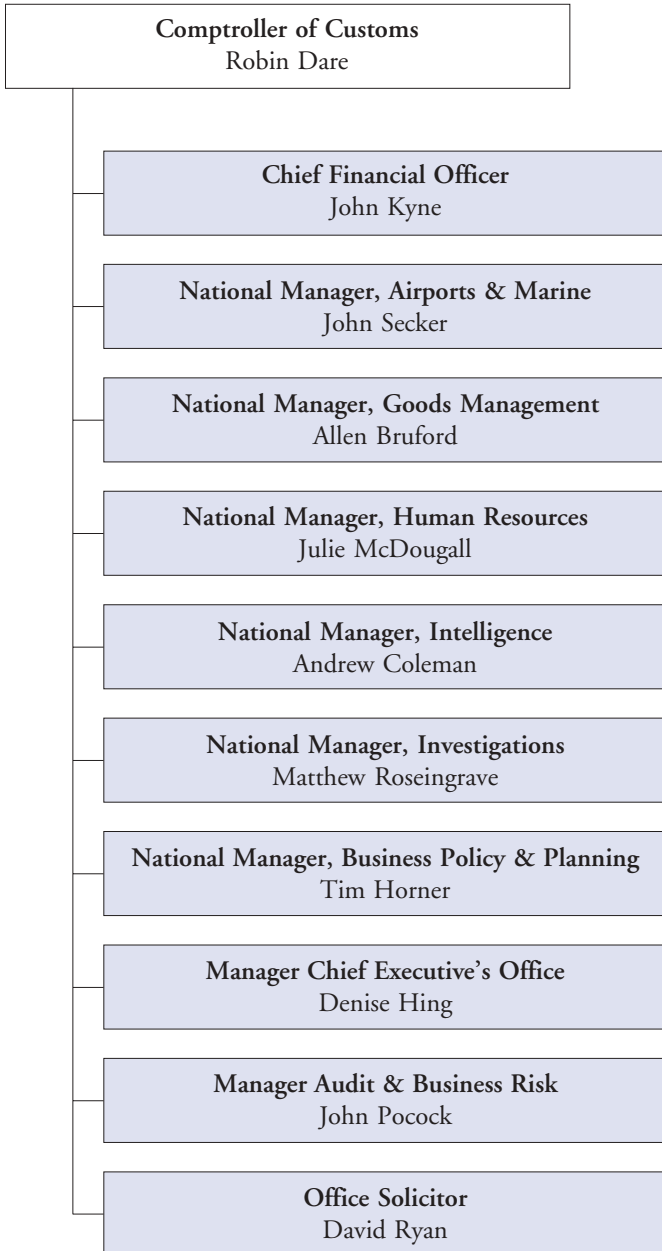


Staff by Business Group – 31 March 2002



Note: The Corporate Business Group includes the Business Policy and Planning, Human Resources and Finance Groups.

Organisation Structure



Location of New Zealand Customs Service Offices

National Call Centre	For all Customs inquiries Call Free 0800 4 CUSTOMS or Call Free 0800-428 786, Fax 0-9-359 6730
Auckland City	Customhouse, 50 Anzac Avenue, [Box 29], Auckland Tel 0-9-359 6655, Fax 0-9-359 6732
Auckland International Airport	Customs Terminal Office, Mezzanine Floor, International Terminal, Auckland International Airport, [Box 73 003], Mangere Tel 0-9-275 8083/8037/9059, Fax 0-9-256 8648
<i>Inspections Base, Mangere</i>	Corner Richard Pearse Drive and Kingsford Smith Place, Airport Oaks, [Box 73 003], Mangere. Tel 0-9-256 5200/5211/5212, Fax 0-9-256 5201
<i>International Mail Centre</i>	Lawrence Stevens Drive, Auckland International Airport, [C/- Box 29], Auckland. Tel 0-9-256 7287, Fax 0-9-256 7283
Christchurch International Airport	Customhouse, Drury Street, [Box 14 086], Christchurch Tel 0-3-358 0600, Fax 0-3-358 0606
<i>Lyttelton</i>	Shadbolt House, 5 th Floor, Norwich Quay, [Box 40], Lyttelton Tel 0-3-328 7259, Fax 0-3-328 7763
Dunedin	1 st Floor, Investment House, 470 Moray Place, [Private Bag 1928], Dunedin. Tel 0-3-477 9251, Fax 0-3-477 6773
Invercargill	Business Centre, Ground Floor, Menzies Building, 1 Esk Street, [Box 840], Invercargill. Tel 0-3-218 7329, Fax 0-3-218 7328
Napier	11 Station Street, [Box 440], Napier. Tel 0-6-835 5799, Fax 0-6-835 1298
Nelson	10 Low Street, [Box 66], Nelson. Tel 0-3-548 1484, Fax 0-3-546 9381
New Plymouth	54-56 Currie Street, [Box 136], New Plymouth Tel 0-6-758 5721, Fax 0-6-758 1441
Opuā	Box 42, Kerikeri. Tel 025 509 306, Fax 0-9-407 6629
Tauranga	Nikau House, 27-33 Nikau Crescent, [Box 5014], Mt Maunganui Tel 0-7-575 9699, Fax 0-7-575 0522
Wellington	The Customhouse, 17-21 Whitmore Street, [Box 2218], Wellington Tel 0-4-473 6099, Fax 0-4-473 7370
Bangkok	New Zealand Embassy, 14 th Floor, All Seasons Place, 87 Wireless Road, Lumpini, [Box 2719], Bangkok 10330, Thailand Tel 0066-2-255 1287, Fax 0066-2-254 9488
Brussels	New Zealand Embassy and Mission of New Zealand to the European Union, Square De Meeus 1, 7 th Floor, B1000 Brussels Tel 0032-2-512 1040, Fax 0032-2-513 4856
Sydney	Level 10, 55 Hunter Street, [GPO Box 365, Sydney, NSW 1041], Sydney NSW 2000. Tel 0061-2-9238 0280, Fax 0061-2-9238 0182



Te Mana Arai o Aotearoa

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