# Administrative Review Application Form

Use this form to apply for an administrative review under section 347 and Schedule 7 of the Customs and Excise Act 2018.

For information on how to apply, please read Applicant guide: Administrative reviews.

Return this application form and all relevant documents to Customs at the address on the bottom of this form, within 20 working days of the date of notice of the decision on which you seek review. You may also request, within the same 20 working day timeframe, an extension of time to complete your application.

**A. About your application**

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| --- | --- | --- | --- |
| 1. Are you requesting a review within 20 working days of the date on the decision?   Yes  No | | | |
| 1a. If **yes**, are you requesting additional time to make an application?  Yes  No | | 1b. If **no**, have you requested and been granted an extension of time to make your application?  Yes  No | |
| 1a.1 If **yes**, then complete **at least** these sections of this application form and submit:  **B: Applicant Details**  **C: Decision to be reviewed**  **H: Time extension**  **I: Applicant signature** | 1a.2 If **no**, then complete all sections of this application form and submit. | 1b.1 If **yes**, then note the date agreed by Customs for you to lodge this application:  Reference number on the letter which advised the extension was granted:  Complete all sections of this application form and submit. | 1b.2 If **no**, then an application is not eligible and will not be accepted.  You should not complete or lodge this application form. |

**B. Applicant details**

|  |  |  |  |
| --- | --- | --- | --- |
| Applicant: | | TSW Registration code: | |
| Agent or Representative:  *Only use if you are completing this form for the applicant* | | Declarant code: | |
| Contact person for this application: | | | |
| Contact phone number(s): | ( )  *Business* | | ( )  *Mobile* |
| Contact email: | | | |
| Address for correspondence: | | | |

**C. Decision to be reviewed**

|  |  |
| --- | --- |
| Reference number: | Entry number (if applicable): |
| Date issued: | Issued by: |
| Type of decision, if known:   |  |  | | --- | --- | |  | Assessment of duty on goods not entered – s113 | |  | Assessment of duty on certain alcohol – s114 | |  | Assessment of excise duty on beer or wine wrongly entered as exempt from duty on the grounds of personal use – s115 | |  | Assessment of excise-equivalent duty on goods imported for further manufacture but otherwise dealt with - s116 | |  | An assessment, or reassessment, made by Customs for a provisional value or a final Customs value – s117 | |  | Decision that duty is payable on goods missing or wrongfully removed from a Customs-controlled area - s138 | |  | Demands for duty owing on cargo, stores or other goods unlawfully landed in or from a craft in New Zealand - s139 | |  | Statements of liability for compensatory interest and late payment penalties - s164 | |  | Not refunding or remitting compensatory interest or a late payment penalty - s173 | |  | Issuing of, or amount of, an administrative penalty – s291 | |  | Refusal to remit or refund a further penalty for late payment of an administrative penalty - s292 | |  | Not sure | | |

**D. Facts and circumstances**

|  |
| --- |
| Describe the facts and circumstances of the decision to be reviewed in this application.    *Continue on a separate sheet if required. Then sign and attach the sheet to this form.* |

**E. Matters to be considered for review**

|  |
| --- |
| Explain the grounds on which you are requesting a review.  Which part of the decision do you want Customs to review?   * Legal basis of decision * Calculation of assessment/penalty * Other matter relevant to the decision – please detail.   *Continue on a separate sheet if required. Then sign and attach the sheet to this form.* |

**F. Applicant’s opinion**

|  |
| --- |
| Explain the reasons you disagree with the decision. Include any information that supports these reasons.    *Continue on a separate sheet if required. Then sign and attach the sheet to this form.* |

**G. Relevant supporting documents**

|  |
| --- |
| Please attach relevant supporting documents and list them here: |

**H. Time extension**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Are you seeking an extension of time to make this application?   |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | Yes |  |  | No | | If you have already been granted a time extension by Customs for making this application, then note the extended date here: |
| If **yes**, complete the following fields. If **no**, go on to section I, below.  How many extra working days are you requesting to make your application (i.e. more than the standard 20 working days from the date of the decision):  What are the reasons that you require additional time?:  **Note:** If the timeframe is extended you will resubmit this application form with all sections completed. | |

**I. Applicant signature**

|  |  |  |
| --- | --- | --- |
| Name: | Designation or title: | |
| Signature: | | Date: / / |

|  |
| --- |
| **Checklist**  **Before you submit this form please check that you have:**   * answered every question * signed and dated this form * attached all relevant documents.   **Application fee**  There is no fee for an administrative review by Customs.  **Where to send your completed application**  Fill in the PDF version (or print, complete and scan this form). Email your application form and supporting documents to: [AdminReview@customs.govt.nz](mailto:AdminReview@customs.govt.nz), or  Post your application form and supporting documents to:  New Zealand Customs Service Customs Administrative Review  P O Box 29  Shortland Street  Auckland 1140 |

**Office information**

Date application received:

Application number: