

NEW ZEALAND CUSTOMS SERVICE

CUSTOMS AND EXCISE ACT 1996

CUSTOMS (EXCISABLE GOODS ENTRY) RULES 1996, Amendment No 1

PURSUANT to Section 288 of the Customs and Excise Act 1996 the Chief Executive hereby makes the following rules.

RULES

1 Title and commencement –

- (1) These rules may be cited as the Customs (Excisable Goods Entry) Rules 1996, Amendment No. 1, and shall be read together with and deemed part of the Customs (Excisable Goods Entry) Rules 1996* (hereinafter referred to as the principal rules).
- (2) These rules shall come into force on the 28th day after the day of the publication of the notice in the Gazette indicating the making of these rules.

2 Revocation of Form C6 and substitution of new Form C6 – Schedule I to the principal rules is hereby amended by revoking Form C6 and substituting in its place Form C6 as set out in Schedule I to these rules.

3 Revocation of part of Part A of Schedule II and substitution of new part of Part A –

Schedule II to the principal rules is hereby amended by revoking so much of Part A (which relates to the entry of excisable goods for home consumption) and substituting in its place a new part of Part A as set out in Schedule II to these rules.


* CR 1F/1996

SCHEDULES

SCHEDULE 1

Rule 2

Form C6



ENTRY OF EXCISABLE GOODS FOR HOME CONSUMPTION

Licensee's Ref. Number
 Sheet **1** of

LOGEMENT NUMBER

Te Mana Awhi o Aotearoa

Licensee/Owner (and full postal address):		Code	Agent of Licensee/Owner (and full postal address):		Code
Customs Controlled Area (Trading name and full postal address):		Code	I declare that the particulars contained in this entry are true and correct.		
Entry Type 30	Number of Detail Lines	Entry for the month of or period ending		Licensee/Owner/Agent	
		At	Date		
DETAIL LINE INFORMATION					
Detail Line No. 1	Brief Description of Goods			Excise Item	
				Excise Duty Rate	
Statistical Unit	Statistical Qty	% Vol. of Alcohol (Where applicable)		Excise Duty Payable	
		Code	Other Information	Code	Misc. Amts Payable
DETAIL LINE INFORMATION					
Detail Line No. 2	Brief Description of Goods			Excise Item	
				Excise Duty Rate	
Statistical Unit	Statistical Qty	% Vol. of Alcohol (Where applicable)		Excise Duty Payable	
		Code	Other Information	Code	Misc. Amts Payable
SUMMARY OF ENTRY TOTALS					
Total Extracted from All Detail Lines	Total Excise Duty	Total ALAC		Total GST on ALAC	Total Payable
	\$	\$		\$	\$
CORRECTED TOTALS	\$	\$		\$	\$
FOR DEPARTMENTAL USE ONLY					
					Entry Passed
Customs Officer			Date		(STAMP)

(See notes on reverse)

NOTES:

1. This form should be used when excisable goods (goods covered by Part A of the Third Schedule to the Act) are removed for home consumption.
2. Any imported goods and goods subject to excise-equivalent duty should be entered on a form C4.
3. Excise goods for export should be entered in accordance with the Customs (Export Entry) rules.

SCHEDULE II

Rule 3

A: Entry of Excisable Goods for Home Consumption - Form C6

General Note: The numbered paragraphs herein relate to the various fields as they appear on Form C6.

1. Licensee's Ref Number

Note: This field is inserted for the licensee's use.

2. Sheet 1 of

Note: Insert the total number of pages comprising the entry, inclusive of any continuation sheet or sheets.

3. Licensee/Owner (and full postal address)

Note: State the name and the full postal address of the licensee of the Customs controlled area.

4. Code (in respect of the Licensee/Owner)

Note: The code to be stated is available on request made to the Customs.

5. Customs Controlled Area (Trading Name and full postal address)

Note: State the trading name and the full postal address of the Customs controlled area from which the goods were removed.

6. Code (in respect of the Customs Controlled Area)

Note: the code to be stated is available on request made to the Customs.

7. Agent of Licensee/Owner (and full postal address)

Note: State, if applicable, the name and full postal address of the agent of the licensee, or owner.

8. Code (in respect of the Agent of the Licensee/Owner)

Note: the code to be stated is available on request made to the Customs (only required if the field referred to in paragraph 7 is completed).

9. Number of detail lines

Note: State, in numerals, the total number of detail lines completed on the entry, inclusive of any continuation sheet or sheets.

10. Entry for the month or period ending

Note:

- (a) State the month in which the goods declared on the entry were removed from the Customs controlled area; or
- (b) If making an annual periodic entry for the period 1 July to 30 June in any year state "July/June"; or
- (c) If making periodic entry for the six monthly period 1 January to 30 June in any year state "January/June"; or
- (d) If making periodic entry for the six monthly period 1 July to 31 December in any year state "July/December".

11. Brief Description of Goods

Note: Provide a brief description, in English, of the class or type of the goods being entered (for example: "beer," "wine," "cigarettes," "regular petrol")

12. Excise Item

Note: State the appropriate excise item in respect of the goods by reference to the Third Schedule to the Act.

13. Excise Duty Rate

Note: State the appropriate rate of duty in relation to the particular excise item by reference to the Third Schedule to the Act.

14. Statistical Unit

Note:

(a) State the Unit for the particular excise item by reference to the Third Schedule to the Act.

(b) Refer to Part B of this Schedule for abbreviations for "units".

15. Statistical Qty (Quantity)

Note: State the total number of units to which paragraph 14 hereabove refers.

16. % Vol of Alcohol (where applicable)

Note: In the case of alcoholic products the strength of the product must be specified in accordance with rule 5 of the Customs (Volume of Alcohol) Rules 1996.

17. Excise Duty Payable

Note: State the amount of excise duty payable on the goods.

18. Code and other Information

Note: Where the "Statistical Qty" field is completed by denoting a quantity of Litres of Alcohol (Lals), state the number of liquid litres in the "Other Information" field, and insert code "LL" in the "Code" field.

19. Code and Misc Amt (Miscellaneous Amounts) Payable

Note: These fields must be completed when ALAC (Alcoholic Liquor Advisory Council) levy and GST (goods and services tax) on that levy is payable. In such cases insert code "AL" in the "Code" field, and state the amount of the levy in the "Misc. Amt Payable" field. GST is shown by inserting "GST" in the "Code" field, and the amount of that GST in the "Misc. Amt Payable" field.

20. Total Excise Duty Total ALAC Total GST on ALAC Total Payable

Note:

(a) The total amounts for each of these fields, expressed in New Zealand dollars, are to be shown.

(b) If no amount is payable for any of these items enter "NIL" in the appropriate field on the entry.

21. Corrected Totals

Note: These fields are for official use.

Dated at Wellington this 9th day of October 1996.

Graeme Ludlow
Chief Executive

NEW ZEALAND CUSTOMS SERVICE

CUSTOMS AND EXCISE ACT 1996

NOTIFICATION OF THE MAKING OF RULES

PURSUANT to Section 288(6) of the Customs and Excise Act 1966, notification is hereby given of the making of the rules set out in the Schedule hereto, which rules shall come into force on the 28th day after the date of the publication of this notice in the *Gazette*.

SCHEDULE

Customs (Excisable Goods Entry) Rules 1996, Amendment No. 1.

Dated at Wellington this 9th day of October 1996.

Graeme Ludlow
Chief Executive

Notice under section 288(7) of the Act.

Copies of these rules are available for inspection free of charge in:

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|--------------|---|--|
| Auckland | – | The customhouse
50 Anzac Ave, Auckland City |
| Christchurch | – | The Customhouse
470 Moray Place |
| Dunedin | – | The Customhouse
470 Moray Place |
| Wellington | – | The Customhouse
17-21 Whitmore Street |

Copies of these rules may be purchased from Publications, New Zealand Customs Service, Private Bag 1928, Dunedin.
