



NEW ZEALAND **CUSTOMS SERVICE** TE MANA ĀRAI O AOTEAROA

Disclaimer:

This document is a consolidated version of the Customs (Applications for Customs Rulings) Rules 1997 produced by the New Zealand Customs Service as a reference document only. It has been compiled from the official rules that were made by the Comptroller of Customs. Copies of the official rules and amendment rules were notified in the NZ Gazette and are available on the New Zealand Customs Service website.

Customs (Applications for Customs Rulings) Rules 1997 (as amended)

PURSUANT to Section 288(1)(h) of the Customs and Excise Act 1996, the Chief Executive hereby makes the rules prescribing the forms for the making of applications for Customs rulings.

Rules

1. Title, Commencement, and Application

- (1) These rules may be cited as the Customs (Applications for Customs Rulings) Rules 1997.
- (2) These rules shall come into force on the 7th day of July 1997.
- (3) These rules shall apply for the purposes of prescribing the forms with respect to any application made pursuant to Section 119 of the Act for a Customs ruling.

2. Interpretation

In these rules, unless the context otherwise requires -

- (a) The term "the Act" means the Customs and Excise Act 1996;
- (b) Any terms used in these rules which are defined in section 2 of the Act shall have the meanings given to them by that section;
- (c) "Prescribed form" or "form" means a form prescribed by the Chief Executive and set out in the Schedule to these rules; and a reference to a numbered form is a reference to the form so prescribed and numbered;

- (d) The term “the Regulations” means the Customs and Excise Regulations 1996;
- (e) The term “Tariff” has the meaning given to it under section 2 of the Tariff Act 1988.

3. Forms of Application

- (a) An application for a Customs ruling shall be in any one of the following forms:
 - (i) In Form C7, for a ruling in respect of the Tariff classification or the excise classification of goods, or the applicability of a specific duty concession under the Tariff Act 1988;
 - (ii) In Form C7A, for a ruling as to whether or not the goods are, for the purposes of the Tariff or the Regulations, the produce or manufacture of a particular country or group of countries;
 - (iii) In Form C7B, for a ruling as to the correct application of any regulations made under Section 65 of the Act.
- (b) Every person making application in any form referred to in paragraph (a) of this rule shall provide the information required to be completed in or by any such form.

4. Notes

Where the prescribed forms contain any explanatory or other notes such notes do not form part of the prescription but are intended to assist the applicant in the completion of the application.

5. Revocation

The Customs (Applications for a Customs Rulings) Rules 1996¹ are hereby revoked.

¹ Notified in the New Zealand Gazette (Customs Edition) of 27 August 1996).

SCHEDULE

Rule 3(a)(i)

Form C7

Refer to Customs (Applications for Customs Rulings) Amendment Rules 2010.

Rule 3(a)(ii)

Form C7A

Refer to Customs (Applications for Customs Rulings) Amendment Rules 2010.

Rule 3(a)(iii)

Form C7B

Refer to Customs (Applications for Customs Rulings) Amendment Rules 2010.

1D97/3.0

Dated at Wellington this 28th day of May 1997.

Graeme Ludlow
Chief Executive

History of the Customs (Applications for Customs Rulings) Rules 1997

These rules came into force on 7 July 1997.

This consolidation incorporates:

Amendment	Entry into force	Summary of changes
Customs (Applications for Customs Rulings) Amendment Rules 2000	17 January 2001	Revoke and substitute Forms C7A and C7B in the Schedule.
Customs (Applications for Customs Rulings) Amendment Rules 2010	28 October 2010	Revoke and substitute Forms C7, C7A and C7B in the Schedule.