



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

**2021 Chief Executive Direction in relation to regulation 26(2)(b)(i)**

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**Notification by the Chief Executive of the New Zealand Customs Service of requirements for lodgement of documents for the purposes of regulation 26(2)(b)(i) of the Customs and Excise Regulations 1996 (“the Regulations”).**

Note: This Direction only applies to goods for the purposes of regulation 26(2)(b)(i). For deemed entry of goods for the purposes of regulations 26(2)(b)(ii) and (iii) see the Customs (Deemed Entry of Goods) Rules 2021.

1. This Direction sets out requirements for the lodgement of any document to enable the goods or classes of goods described in regulation 26(1)(c) to be deemed entered under section 75(1) of the Customs and Excise Act 2018 in accordance with regulation 26(2)(b)(i).
2. This Direction does not apply to the following classes of goods, which must be deemed entered in accordance with the requirements of regulation 26(2)(b)(ii) or (iii):
  - a. specific tobacco or alcohol products as defined in regulation 70(3), imported for commercial purposes, the total value of which is equal to or less than \$1,000; or
  - b. commercially-imported goods, the total value of which is equal to, or less than \$1,000, where:
    - i. those goods are the only goods imported by the importer in any one craft; or
    - ii. in the case of postal articles, in any one consignment, and
    - iii. upon which no duty is payable.
  - c. privately-imported goods other than postal articles which do not accompany a person.

**Requirements for accompanied goods arriving at an international seaport or airport upon which duty is payable**

3. This Direction applies to any goods to which regulation 26(1)(c) of the Regulations applies, excluding those goods listed in clause 2, upon which duty is payable that are carried by a person arriving at an international airport or seaport.

4. Goods identified in clause 3 will be deemed entered when a private importer declaration (“PID”) is lodged by or on behalf of the importer and processed by Customs.

**Other requirements**

5. Notwithstanding any other requirements for deemed entry of goods, goods which require a permit, licence or consent are not deemed to be entered until such permit, licence or consent is lodged with and processed by Customs.
6. For the avoidance of doubt, no document is required for deemed entry of goods which do not fit into the categories described in clauses 2 or 3 of this Direction.

Dated at Wellington this 27th day of May 2021.

Christine Stevenson

Comptroller of Customs