

DISALLOWABLE INSTRUMENT



PURSUANT to section 421(1) of the Customs and Excise Act 2018

I, Carolyn Tremain, Chief Executive of the New Zealand Customs Service, make the following rules:

Customs (Excisable Goods Entry) Amendment Rules 2018

Signed at Wellington

This 12th day of August 2018

Carolyn Tremain

Comptroller of Customs

Customs (Excisable Goods Entry) Amendment Rules 2018

CR 2018/EXC1

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Part 1

Rules

Section 1 Title, application, and commencement

1.1 Title

These Rules are the *Customs (Excisable Goods Entry) Amendment Rules 2018*.

1.2 Purpose

1.2(1) These Rules amend the Rules relating to the entry of excisable goods, which are saved by Schedule 1 clause 29 of the Act and may be amended as if they were made under section 421(1) of the Act.

1.2(2) The amendments are necessary to bring into effective operation new matters provided for in the Act.

1.3 Commencement

These rules come into force on 1 October 2018.

1.4 Interpretation

1.4(1) In these rules, unless the context otherwise requires—

Act means the Customs and Excise Act 2018

Principal Rules means the Customs (Excisable Goods Entry) Rules 1997, made under the Customs and Excise Act 1996 and as from time to time amended.

Regulations means the Customs and Excise Regulations 1996

1.4(2) Unless the context otherwise requires, a term that is used in these rules and defined in the Act but not defined in these rules has the meaning given in the Act.

Section 2 Amendments to excise entry Rules

2.1 Principal Excise Entry Rules amended

2.1(1) This clause amends the Principal Rules.

2.1(2) Revoke Rule 3(b).

2.1(3) Revoke Rule 4(a)(iii) and associated Forms C6A and C6ACS in Schedule 1 to those Rules.

2.1(4) In Rule 4, insert after paragraph (d):

“(e) Where the volume of alcohol in any alcoholic product is required to be shown, the person making the entry shall specify the volume calculated in accordance with the Rules made for the purposes of section 121(1) of the Act.”

2.1(5) In Schedule 2, Part A, revoke the note under the heading **Statistical Unit and Statistical Quantity** and replace with:

“Note: State the quantity and appropriate statistical unit as set out in the Excise and Excise-Equivalent Duties Table. The statistical quantity must be specified to three (3) decimal places.”

2.1(6) In Schedule 2, Part A, revoke the note under the heading **Supplementary Unit and Supplementary Quantity** and replace with:

“Note: if the duty calculation requires a second quantity amount (and unit), the supplementary unit and value is to be specified to three (3) decimal places. An example is goods that are dutiable in accordance with the volume of alcohol present in the goods.”

2.1(7) In Schedule 2, Part A, revoke the heading “ENTRY FOR TRANSPORTATION BETWEEN CUSTOMS CONTROLLED AREAS. (FORM C6A)”, and all subheadings and notes up to, and inclusive of, “Receiving Licensee”.