

DISALLOWABLE INSTRUMENT



PURSUANT to sections 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 (Applications for Valuation Rulings) Rules 2018

Signed at Wellington

This 12th day of August 2018

Carolyn Tremain

Comptroller of Customs

Customs (Applications for Valuation Rulings) Rules 2018

CR 2018/VRL1

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Part 1

Rules

Section 1 Title, application, and commencement

1.1 Title

These Rules are the *Customs (Applications for Valuation Rulings) Rules 2018*.

1.2 Application of rules

These Rules apply to applications made pursuant to section 333(2)(b) for Customs rulings in respect of the application of Schedule 4 of the Act to particular facts or circumstances, and are made for the purposes for prescribing the way applications are to be made.

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

Form means a form prescribed by the Chief Executive and set out in these Rules

Regulations means the Customs and Excise Regulations 1996

Valuation ruling means a ruling sought in respect of the matters described in section 333(2)(b) of the Act

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 Way in which application for a valuation ruling to be made

2.1 Application for a valuation ruling

A person applying for a Valuation ruling must provide the details required under these Rules and as provided for in section 335 of the Act.

2.2 Form of application

2.2(1) Every application must be in Form C7C as specified in the schedule to these Rules.

2.2(2) An applicant may also include any additional supporting documentation.

2.3 Requirement to provide answers

The person making an application in accordance with 2.2(1) must provide the answers to all matters as are required in or by that form.

2.4 Notes

Where a prescribed form contains any explanatory or other notes such notes do not form part of the prescription but are intended for the guidance of the person in the completion of an application.

Part 2 Schedule

2.2(1) - Form C7C



FORM C7C | OCTOBER 2018

Application for a Customs ruling (valuation of imported goods)

Use this form to apply for a Customs ruling under section 333(2)(b) of the Customs and Excise Act 2018.

For information on how to apply, please read Guide to applying for a Customs valuation ruling on imported goods.

Applicant details

Applicant:		Importer code:	
Agent: <i>Only fill in if you are completing this form for the applicant.</i>			
Contact person for this application:			
Contact phone number(s):	() <i>Business</i>	() <i>Mobile</i>	
Contact email:			
Address for correspondence:			

Facts and circumstances

Describe the facts and circumstances for this application. And, if applicable, describe the goods that are covered by this application:

Valuation matter(s) to be considered

Explain the matter or matters on which the ruling is sought:

Matter 1

Matter 2

Applicant's opinion

Outline your opinion as to what the Customs ruling should be. Please provide commentary on how you arrived at your opinion.
Please provide additional comments on a separate sheet. Then sign and attach the sheet to this form.

Supporting documents

Please attach supporting documents. Refer to Appendix 3 in the Guide to applying for a Customs valuation ruling on imported goods. The appendix gives you examples of information and supporting documents relating to valuation matters.

List the supporting documents provided:

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-
-
-
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Application fee

The application fee required to be paid for submitting a Customs ruling (valuation of imported goods) application is \$260.87 + GST (\$300.00 including GST). On receipt of this form, an invoice will be generated for the amount payable and will be sent to the contact person for payment.

Confirmation of this invoice being paid will be required prior to Customs progressing this application.