

NEW ZEALAND CUSTOMS SERVICE

CUSTOMS AND EXCISE ACT 1996

**CUSTOMS (APPLICATIONS FOR CUSTOMS RULINGS) AMENDMENT
RULES 2010**

Pursuant to section 288(1)(h) and section 288(12) of the Customs and Excise Act 1996 the Chief Executive hereby makes the following amendments to the Customs (Applications for Customs Rulings) Rules 1997.

1. Title

1. These rules are the Customs (Applications for Customs Rulings) Amendment Rules 2010.
2. In these rules, the Customs (Applications for Customs Rulings) Rules 1997* are called "the principal rules".

(*CR 1H/1997)

2. Commencement

These rules shall come into force on the 28th day after the date of their publication in the *New Zealand Gazette*.

3. Schedule amended

The Schedule of the principal rules is amended by revoking form C7, form C7A and form C7B, and substituting form C7, form C7A and form C7B set out in the Schedule of these rules.

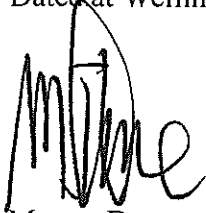
4. Rules to continue in force

Except to the extent amended by these rules, the principal rules shall remain in force.

5. Status of rules

These rules are regulations for the purposes of the Regulations (Disallowance) Act 1989.

Dated at Wellington this 23rd day of September 2010.

A handwritten signature in black ink, appearing to read 'Martyn Dunne', written in a cursive style.

Martyn Dunne
Chief Executive

Notice under section 288(7) of the Customs and Excise Act 1996.

Copies of these rules are available for inspection in:

Auckland - The Customhouse
50 Anzac Avenue, Auckland City

Christchurch - The Customhouse
6 Orchard Road, Christchurch Airport

Dunedin - The Customhouse
32 Portsmouth Drive

Wellington - The Customhouse
1 Hinemoa Street, Harbour Quays,

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



SCHEDULE

FORM C7 | SECT 119 | AUGUST 2010

APPLICATION FOR A CUSTOMS RULING (Classification or Duty Concession)

For Official Use
Date of Receipt:

Application Number:

Date Accepted:

APPLICANT'S DETAILS

Applicant: Client Code:
 Applicant's Address:
 Address for correspondence (if different from above):
 Agent (where applicable):
 Contact Person: Telephone:
 E-mail Address: Facsimile:

Indicate which type of ruling sought:	Tariff Classification <input type="checkbox"/>	Excise Classification <input type="checkbox"/>	Concession <input type="checkbox"/>
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APPLICATION DETAILS

For All Rulings

Full description of the particular goods:

Composition of the goods:

Use of the goods:

For Tariff Classification/Concession Rulings only

In what form are the goods imported:

Port(s) where the goods will be landed:

For Excise Classification Rulings only

Part I Tariff Classification (if known): Alcohol Content (if applicable):%

Name and address of Manufacturer/Place of Manufacture:

APPLICANT'S OPINION

Tariff/Excise Classification: Concession Reference:

Comment(s)/Reason(s)/Concession Description and Tariff item under which Concession is listed*:

**Additional comments may be provided on a separate sheet, signed and dated and attached to this form*

APPLICANT'S SIGNATURE

Signed: Dated:

(See notes on reverse)

NOTES

General

1. A single application can be made for both a Tariff classification and Concession Ruling on the same particular goods. However, see note 10 below. A separate application is, however, required for each separate item.
2. An application for a Ruling must be legible and complete in all material detail. Where appropriate an application should be supported by illustrations or other adequate identification (e.g., commercial, trade and/or technical literature or chemical formulae). Supporting documentation may be provided directly by the manufacturer or supplier. Applications that are **incomplete or not supported by sufficient information** in respect of the goods for which a Ruling is sought, or not accompanied by the prescribed fee, **will not be progressed until that information/fee is provided.**
3. **The Chief Executive may, at any time, request information from the applicant if it is considered that such information is relevant to the proper consideration of the application.**
4. **The application must be accompanied by the goods or a sample of the goods.** If this presents a difficulty please discuss with the National Tariff Advisory Unit (NTAU) before lodging your application (samples submitted will be retained by the NTAU until after the expiry date of any appeal rights).
5. Please advise if any of the information supplied should not be made public and, if so, provide reasons for this.
6. At any time after a Ruling is made, the applicant may be required to satisfy the Chief Executive that the facts or information on which the Customs Ruling was made remain correct and, where applicable, that any conditions on which the Ruling was made have been complied with.
7. The giving of a Tariff classification or Concession Ruling by the New Zealand Customs Service does not constitute a decision on whether or not the goods may be a prohibited import. It is the responsibility of the importer to ensure that no prohibition exists for the particular goods on which a Ruling is given.
8. A Ruling ceases to have effect after the expiry of three years from the date of notice of the Ruling, or any amendment to that Ruling. The applicant should take particular note of the matters stated in section 125 of the Customs and Excise Act 1996, which could cause a Ruling to cease to have effect.
9. An application may be lodged at any Customs Office. However, applicants are encouraged to lodge their application directly with the National Tariff Advisory Unit at the following address:

New Zealand Customs Service
National Tariff Advisory Unit
PO Box 29
Shortland Street
AUCKLAND 1140

Fee for a Customs Ruling

10. The fee for each type of Customs Ruling, i.e. Tariff classification or Excise classification or Concession, is **\$40.88** (GST inclusive) in relation to each particular good and must accompany the application on lodgement. **Please make your cheque payable to 'New Zealand Customs Service'.**

Appeal Rights

11. An applicant who is dissatisfied with a Customs Ruling, a decision to decline to make a Ruling, or a decision to amend a Ruling may, **within 20 working days** after the date on which notice of the Ruling or decision is given, file a Notice of Appeal in the prescribed form with: The Registrar, Customs Appeal Authority, Tribunals Unit, Ministry of Justice, Box 32001, Panama Street, WELLINGTON 6146.

**APPLICATION FOR A CUSTOMS RULING
(COUNTRY OF PRODUCE OR MANUFACTURE)**
(Under section 119(1)(c) of the Customs and Excise Act 1996)

For Official Use
Date of Receipt:
Application Number:
Date Accepted:

APPLICANT'S DETAILS

Applicant: Client Code:

Applicant's Address:

Agent (where applicable):

Agent's Address:

Contact Person: Telephone:

E-mail Address: Facsimile:

Describe the particular goods that are the subject of the application

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Provide details of the manufacturer of the goods (including name, address, phone number)

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The country or country group relating to the application

Country or Country Group	Tick appropriate box	Country or Country Group	Tick appropriate box
Australia (ANZCERTA)	<input type="checkbox"/>	Canada	<input type="checkbox"/>
China (NZCFTA)	<input type="checkbox"/>	Malaysia (MNZFTA)	<input type="checkbox"/>
Singapore (ANZSCEP)	<input type="checkbox"/>	Thailand (NZTCEPA)	<input type="checkbox"/>
United Kingdom of Great Britain and Northern Ireland, the Isle of Man, and the Channel Islands	<input type="checkbox"/>	Hong Kong, China	<input type="checkbox"/>
ASEAN (AANZFTA)	<input type="checkbox"/>	Specific country:	
Forum Island Countries (SPARTECA)	<input type="checkbox"/>	Specific country:	
Least Developed Countries (LLDC)	<input type="checkbox"/>	Specific country:	
Less Developed Countries (LDC)	<input type="checkbox"/>	Specific country:	
Trans-Pacific SEP (TPA)	<input type="checkbox"/>	Specific country:	
Other: <input type="checkbox"/>		Specific country:	

(specify trade agreement):

Specify origin category relating to the application

Origin category	Tick appropriate box
Goods wholly obtained or produced	<input type="checkbox"/>
Goods entirely produced (exclusively from originating materials)	<input type="checkbox"/>
Goods wholly manufactured	<input type="checkbox"/>
Goods partly manufactured	<input type="checkbox"/>
Product specific rule (PSR) requirement:	<input type="checkbox"/>

(specify HS code, and specific PSR requirement):

Applicant's opinion as to what the ruling should be*

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*(*additional comments may be provided on a separate sheet, signed and attached to this application)*

APPLICANT'S SIGNATURE

Signed:

Dated:

General Notes

1. Information is required to be provided as well as supporting documentation to establish that the goods for which a Ruling is sought meet the particular rules of origin criteria as set out in the Customs and Excise Regulations 1996. This requires the establishment of the correct origin category under which the goods fall, as well as the necessary details to clearly prove that the goods meet the particular rule of origin.
2. A separate application is required for each good on which a Ruling is sought.
3. An application for a Ruling must be legible and complete in all material detail. Where appropriate, applications should be supported by sufficient information. Supporting information and documentation may be provided directly by the manufacturer (if this is a different person from the applicant), or by other parties as required in order to establish that the goods meet the rule of origin.
4. Applications that are incomplete or not supported by sufficient information in respect of the goods for which a Ruling is sought, or not accompanied by the prescribed fee, will not be progressed until the information/fee is provided.
5. **The Chief Executive may, at any time, request information from the applicant if it is considered that such information is relevant to the proper consideration of the application.**
6. The making of a Ruling by the New Zealand Customs Service does not constitute a decision on whether or not the goods may be a prohibited import. It is the responsibility of the importer to ensure that no import prohibition exists for the particular goods on which a Ruling is given.
7. At any time after a Ruling is made, the applicant may be required to satisfy the Chief Executive that the facts and information on which the Customs Ruling was made remain correct and, where applicable, that any conditions on which the Ruling was made have been complied with.
8. The applicant should take particular note of the matters stated in section 125 of the Customs and Excise Act 1996, which could cause a ruling to cease to have effect.
9. **Fee for a Customs Ruling:** The fee for each type of Customs Ruling is NZ \$40.88 (GST incl.) in relation to each particular good, and must accompany the application on lodgement.
10. **Where to lodge the application:** Applications are to be lodged with the **New Zealand Customs Service at the following address:**

New Zealand Customs Service
National Tariff Advisory Unit
PO Box 29
Shortland Street
AUCKLAND 1140
11. **Further enquiries:** Further enquiries on any matter relating to an application can be made to the National Tariff Advisory Unit using the contact address in Note 10.
12. An applicant who is dissatisfied with a Customs Ruling, a decision to decline to make a Ruling, or a decision to amend a Ruling may, **within 20 working days** after the date on which notice of the Ruling or decision is given, file a Notice of Appeal in the prescribed form with: The Registrar, Customs Appeal Authority, Tribunals Unit, Ministry of Justice, Box 32001, Panama Street, WELLINGTON 6146.



APPLICATION FOR A CUSTOMS RULING (CORRECT APPLICATION OF REGULATIONS) (Under section 119(3) of the Customs and Excise Act 1996)

For Official Use Date of Receipt: Application Number: Date Accepted:

APPLICANT'S DETAILS

Applicant: Client Code: Applicant's Address: Agent (where applicable): Agent's Address: Contact Person: Telephone: E-mail Address: Facsimile:

Please specify here the particular matter upon which the Customs Ruling is sought particular regulation to be specified here (...)

Provide full and complete information relevant to a ruling on the matter specified*

(*additional comments may be provided on a separate sheet, signed and attached to this application)

APPLICANT'S SIGNATURE

Signed: Dated:

NOTES**General**

1. It is important that all the information that is relevant for a proper consideration of the application is provided. Depending on the nature of the application information that may be required could be one or more of the following: manufacturing processes, diagrams, flow charts, technical data, information from the manufacturer if this is different from the applicant, information from the supplier of materials to the manufacturer.
2. A separate application is required for each particular matter on which a Ruling is sought.
3. An application for a Ruling must be legible and complete in all material detail and be supported by sufficient information. Supporting information and documentation may be provided directly by the manufacturer (if this is a different person from the applicant), or by other parties as required in order to establish the facts relating to the application.
4. Applications that are **incomplete or not supported by sufficient information** on the matter for which a Ruling is sought, **or not accompanied by the prescribed fee, will not be progressed until the information/fee is provided.**
5. **The Chief Executive may, at any time, request information from the applicant if it is considered that such information is relevant to the proper consideration of the application.**
6. The applicant should take particular note of the matters stated in section 125 of the Customs and Excise Act 1996, which could cause a Ruling to cease to have effect.
7. **Fee for a Customs Ruling:** The fee for each type of Customs Ruling is NZ \$40.88 (GST incl.) in relation to each particular matter and must accompany the application on lodgement.
8. **Where to lodge the application:** Applications are to be lodged with the New Zealand Customs Service at the following address:

New Zealand Customs Service
National Tariff Advisory Unit
PO Box 29
Shortland Street
AUCKLAND 1140
9. **Further enquiries:** Further enquiries on any matter relating to an application can be made to the National Tariff Advisory Unit using the contact address in Note 8.
10. An applicant who is dissatisfied with a Customs Ruling, a decision to decline to make a Ruling, or a decision to amend a Ruling may, **within 20 working days** after the date on which notice of the Ruling or decision is given, file a Notice of Appeal in the prescribed form with: The Registrar, Customs Appeal Authority, Tribunals Unit, Ministry of Justice, Box 32001, Panama Street, WELLINGTON 6146.