

**NEW ZEALAND CUSTOMS SERVICE****CUSTOMS AND EXCISE ACT 1996****CUSTOMS (APPLICATIONS FOR CUSTOMS RULINGS) RULES 1997**

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.

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**RULES****1 Title, Commencement and Application**

- (a) These rules may be cited as the Customs (Applications for Customs Rulings) Rules 1997.
- (b) These rules shall come into force on the 7th day of July 1997.
- (c) 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 an 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 1996\* are hereby revoked.

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

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## 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 9 below.
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 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).
4. **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.**
5. 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.
6. The giving of a classification or concession interpretation 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.
7. A Ruling ceases to have effect after the expiry of 3 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 Act which could cause a Ruling to cease to have effect.
8. An application may be lodged at any Customs Office. However, applicants are encouraged to lodge their application directly with:

**National Tariff Advisory Unit  
New Zealand Customs Service  
Box 2218  
Wellington.**

### Fee for a Customs Ruling:

9. The fee for each type of Customs Ruling i.e., Tariff classification or Excise classification or Concession is **\$40.00 (GST inclusive)** in relation to each particular good and must accompany the application on lodgement.

### Appeal Rights:

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 Division, Department for Courts, Box 5027, WELLINGTON.



To Mana Arai o Aotearoa

**APPLICATION FOR A CUSTOMS RULING  
(COUNTRY OF PRODUCE OR MANUFACTURE)**

(Under S119 (1)(c) of the Customs and Excise Act 1996)

Form C7A

|                          |
|--------------------------|
| <b>For Official Use:</b> |
| Date of receipt: .....   |
| Application No.: .....   |
| Date accepted: .....     |

**APPLICANT'S DETAILS**

Applicant: .....

Applicant's Address: .....

Agent (if applicable): .....

Agent's Address: .....

Contact Person: .....

Phone Number: ..... Fax Number: .....

**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) If This Is A Different Person From The Applicant**

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.....

.....

**The Country Or Country Group Relating To The Application**

Country or Country Group *Tick appropriate box*

Australia

Canada

Malaysia

United Kingdom of Great Britain and Northern Ireland, the Isle of Man, and the Channel Islands  Specific Country: .....

Developing Countries (LDC & LLDC)  Specific Country: .....

Forum Island Countries (SPARTECA)  Specific Country: .....

**Specify Origin Category Relating To The Application**

Origin Category *Tick appropriate box*

Unmanufactured raw products/goods wholly obtained/goods wholly produced (*delete categories not applicable*)

Goods wholly manufactured

Goods partly manufactured (50 percent [%] Rule)

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**Applicant's Opinion As To What The Customs Ruling Should Be\***

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

Signed: ..... Dated: .....

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**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 Act 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 \$40.00 (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:**  

**National Tariff Advisory Unit  
New Zealand Customs Service  
Box 2218  
Wellington  
New Zealand  
Phone: 0-4-473 6099  
Fax: 0-4-473 7370**
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, or 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 Division, Department for Courts, Box 5027, WELLINGTON.



Te Mana Arai o Aotearoa

**APPLICATION FOR A CUSTOMS RULING  
(CORRECT APPLICATION OF REGULATIONS)**

(Under S119 (3) of the Customs and Excise Act 1996)

Form C7B

|                        |
|------------------------|
| <b>For Office Use:</b> |
| Date of receipt: ..... |
| Application No.: ..... |
| Date accepted: .....   |

**APPLICANT'S DETAILS**

Applicant: .....

Applicant's Address: .....

Agent (if applicable): .....

Agent's Address: .....

Contact Person: .....

Phone Number: ..... Fax Number: .....

**The Country Or Country Group Relating To The Application**

| Country or Country Group                                                                       | Tick appropriate box                             |
|------------------------------------------------------------------------------------------------|--------------------------------------------------|
| Australia                                                                                      | <input type="checkbox"/>                         |
| Canada                                                                                         | <input type="checkbox"/>                         |
| Malaysia                                                                                       | <input type="checkbox"/>                         |
| United Kingdom of Great Britain and Northern Ireland, the Isle of Man, and the Channel Islands | <input type="checkbox"/> Specific Country: ..... |
| Developing Countries (LDC & LLDC)                                                              | <input type="checkbox"/> Specific Country: ..... |
| Forum Island Countries (SPARTECA)                                                              | <input type="checkbox"/> Specific Country: ..... |

**Specify Origin Category Relating To The Application**

| Origin Category                                                                                            | Tick appropriate box     |
|------------------------------------------------------------------------------------------------------------|--------------------------|
| Unmanufactured raw products/goods wholly obtained/goods wholly produced (delete categories not applicable) | <input type="checkbox"/> |
| Goods wholly manufactured                                                                                  | <input type="checkbox"/> |
| Goods partly manufactured (50 percent [%] Rule)                                                            | <input type="checkbox"/> |

**Please Specify Here The Particular Matter Upon Which The Customs Ruling Is Sought**

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**Provide Full And Complete Information Relevant To A Ruling On The Matter Specified.**

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

Signed: ..... Dated: .....

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**General notes**

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 Act 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 \$40.00 (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:**

**National Tariff Advisory Unit  
New Zealand Customs Service  
Box 2218  
Wellington  
New Zealand  
Phone: 0-4-473 6099  
Fax: 0-4-473 7370**

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, or a decision to decline 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 Division, Department for Courts, Box 5027, WELLINGTON.



Dated at Wellington this 28th day of May 1997.

Graeme Ludlow  
Chief Executive

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Notice under section 288(7) of the Act.

Copies of these rules are available for inspection free of charge in:

- Auckland - The Customhouse  
50 Anzac Ave,  
Auckland City
- Christchurch - The Customhouse  
Drury Street,  
Christchurch Airport
- Dunedin - The Customhouse  
470 Moray Place
- Wellington - The Customhouse  
17-21 Whitmore Street

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