

NEW ZEALAND CUSTOMS SERVICE
CUSTOMS AND EXCISE ACT 1996
CUSTOMS (EXCISABLE GOODS ENTRY) RULES 1997

PURSUANT to Section 288(1)(f) of the Customs and Excise Act 1996 the Chief Executive hereby makes the rules prescribing the form and manner in which goods to which section 70 of the Act applies must be entered, the particulars to be provided in the entries, and the form of declaration to be made in the entries

RULES

1 Title and Application

- (a) These rules may be cited as the Customs (Excisable Goods Entry) Rules 1997.
- (b) These rules are made for the purposes of prescribing the form and manner in which goods to which section 70 of the Act applies must be entered, together with the particulars to be provided and the form of declaration to be made in the entry.
- (c) These rules shall come into force on 7 July 1997.

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 in that section;
- (c) "Prescribed form" or "form" means a form prescribed by the Chief Executive and set out in Schedule 1 to these rules (and includes an electronic message format); and a reference to a numbered form is a reference to the form so prescribed and numbered.

3 Purpose and Manner of Making Entries

Goods to which section 70 of the Act applies must be entered for any one of the following purposes -

- (a) For home consumption; or
- (b) For transport between Customs controlled areas; or
- (c) For export -
as the case may be, by making entry in the appropriate form, or by providing the information specified in the Electronic Message Format E3 as set out in rules 4(a) and 4(b) of these rules.

4 Form and Content of Making Entries

- (a) Every entry required under section 70(1)(a) of the Act shall be in any one of the following forms:
 - (i) In Form C6, for home consumption, including any continuation sheet in Form C6(CS); or
 - (ii) In Electronic Message Format E3, for home consumption entries made using a Customs computerised entry processing system; or
 - (iii) In Form C6A, for transportation between Customs controlled areas, including any continuation sheet in Form C6A(CS).
- (b) Every entry for export shall be made in accordance with the Customs (Export Entry) Rules 1997.
- (c) Every entry made by the use of a Customs computerised entry processing system shall be completed in accordance with the requirements set out in the Electronic Message Format E3, and in accordance with Schedule 2 to these rules.
- (d) Every entry made in any of the forms specified under paragraph (a) of this rule shall include the particulars specified in or by such form and shall be completed in accordance with the requirements set out in those forms, and in accordance with Schedule 2 to these rules.
- (e) Every person required to make an entry in any one or more of the prescribed forms shall, in completing the entry, provide the answers required in relation to the particulars specified in or by such form, and where the form requires a declaration to be made, make such declaration.

5 Notes

Where any 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 entry.

6 Revocation

The Customs (Excisable Goods Entry) Rules 1996 * are hereby revoked.

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

SCHEDULES

SCHEDULE 1

Rule 4(a)(i)

Form C6

Form C6



Ti Mana Arai o Aotearoa

EXCISE ENTRY

Client Reference		Entry Type		Entry Number	
Payment Method (Drawback)		EXCISE			
Licensee/Owner		Code	Agent		Code
Customs Controlled Area		Code		Code	
Entry Period		I Licensee/Owner declare that the particulars contained in this entry are true and correct Signature Date			
OTHER INFORMATION		Remarks			
Code	Data				
DETAIL LINE INFORMATION					
Detail Line No.	Description of Goods			Excise Item	
1					
Statistical Unit		Statistical Quantity		Supplementary Unit	
ALAC NZ\$		GST on ALAC NZ\$		Excise Duty NZ\$	
				Less Excise Duty Credit NZ\$	
				Total Payable NZ\$	
OTHER INFORMATION		Remarks			
Code	Data				
DETAIL LINE INFORMATION					
Detail Line No.	Description of Goods			Excise Item	
2					
Statistical Unit		Statistical Quantity		Supplementary Unit	
ALAC NZ\$		GST on ALAC NZ\$		Excise Duty NZ\$	
				Less Excise Duty Credit NZ\$	
				Total Payable NZ\$	
OTHER INFORMATION		Remarks			
Code	Data				
ENTRY TOTAL					
					Total Payable NZ\$



Te Mana Arai o Aotearoa

CONTINUATION SHEET

FOR EXCISE ENTRY

(FOR USE WITH MORE THAN TWO DETAIL LINES)

DETAIL LINE INFORMATION					
Detail Line No.	Description of Goods				Excise Item
Statistical Unit	Statistical Quantity		Supplementary Unit	Supplementary Quantity	
ALAC NZ\$	GST on ALAC NZ\$	Excise Duty NZ\$	Less Excise Duty Credit NZ\$	Total Payable NZ\$	
OTHER INFORMATION					
Code	Data				
DETAIL LINE INFORMATION					
Detail Line No.	Description of Goods				Excise Item
Statistical Unit	Statistical Quantity		Supplementary Unit	Supplementary Quantity	
ALAC NZ\$	GST on ALAC NZ\$	Excise Duty NZ\$	Less Excise Duty Credit NZ\$	Total Payable NZ\$	
OTHER INFORMATION					
Code	Data				
DETAIL LINE INFORMATION					
Detail Line No.	Description of Goods				Excise Item
Statistical Unit	Statistical Quantity		Supplementary Unit	Supplementary Quantity	
ALAC NZ\$	GST on ALAC NZ\$	Excise Duty NZ\$	Less Excise Duty Credit NZ\$	Total Payable NZ\$	
OTHER INFORMATION					
Code	Data				
DETAIL LINE INFORMATION					
Detail Line No.	Description of Goods				Excise Item
Statistical Unit	Statistical Quantity		Supplementary Unit	Supplementary Quantity	
ALAC NZ\$	GST on ALAC NZ\$	Excise Duty NZ\$	Less Excise Duty Credit NZ\$	Total Payable NZ\$	
OTHER INFORMATION					
Code	Data				

Rule 4(a) (ii)

ELECTRONIC MESSAGE FORMAT

Entry No.:
Client Reference:
Entry Type:
Processing Port:
Payment Method

Summary Entry Totals

ALAC \$NZ
GST on ALAC \$NZ
Excise Duty \$NZ
Less Excise Duty Credit \$NZ
Total Payable \$NZ

Client Information

Licensee/Owner code
Agent code
CCA code
Declarant code

Import Information

Other Information

Code
Date

Detail Line Item

Detail Line Number
Description
Excise item
GST rate
Stats quantity
Stats unit
Supplementary quantity
Supplementary unit
ALAC \$NZ
GST on ALAC \$NZ
Excise Duty \$NZ
Less Excise Duty Credit \$NZ
Total Payable \$NZ

Other Information

Code
Data



Te Mana Arai o Aotearoa

ENTRY FOR TRANSPORTATION BETWEEN CUSTOMS CONTROLLED AREAS

Licensee Reference Number	
	Sheet 1 of
Customs Office of Lodgement	

Originating Customs Controlled Area <i>(Trading name and full postal address)</i>	Code	Licensee								
Receiving Customs Controlled Area <i>(Trading name and full postal address)</i>	Code	Number of Detail Lines								
DETAIL LINE INFORMATION										
Detail Line No. 1	Brief Description of Goods	Excise Item Number								
Statistical Unit	Statistical Qty	%Vol. of Alcohol <i>(Where applicable)</i>								
		Numbers and Kinds of Packages								
DETAIL LINE INFORMATION										
Detail Line No. 2	Brief Description of Goods	Excise Item Number								
Statistical Unit	Statistical Qty	%Vol. of Alcohol <i>(Where applicable)</i>								
		Numbers and Kinds of Packages								
DETAIL LINE INFORMATION										
Detail Line No. 3	Brief Description of Goods	Excise Item Number								
Statistical Unit	Statistical Qty	%Vol. of Alcohol <i>(Where applicable)</i>								
		Numbers and Kinds of Packages								
ORIGINATING LICENSEE	Removed the Goods Described on this Entry Licensee Date Removed	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="background-color: #f0f0f0;">DEPARTMENTAL USE ONLY</th> </tr> <tr> <td style="width: 60%;">Entry Passed</td> <td style="width: 40%;">Number</td> </tr> <tr> <td colspan="2" style="height: 100px;"></td> </tr> <tr> <td style="text-align: center;">(STAMP)</td> <td style="text-align: center;">..... Customs Officer</td> </tr> </table>	DEPARTMENTAL USE ONLY		Entry Passed	Number			(STAMP) Customs Officer
DEPARTMENTAL USE ONLY										
Entry Passed	Number									
(STAMP) Customs Officer									
RECEIVING LICENSEE	Received the Goods Described on this Entry Licensee Date Received									



Te Mana Arai o Aotearoa

**CONTINUATION SHEET FOR
ENTRY FOR TRANSPORTATION**
(FOR USE WITH MORE THAN THREE DETAIL LINES)

Licensee Reference Number

Sheet of

DETAIL LINE INFORMATION		
Detail Line No.	Brief Description of Goods	Excise Item Number
Statistical Unit	Statistical Qty	%Vol. of Alcohol (<i>Where applicable</i>)
	Numbers and Kinds of Packages	
DETAIL LINE INFORMATION		
Detail Line No.	Brief Description of Goods	Excise Item Number
Statistical Unit	Statistical Qty	%Vol. of Alcohol (<i>Where applicable</i>)
	Numbers and Kinds of Packages	
DETAIL LINE INFORMATION		
Detail Line No.	Brief Description of Goods	Excise Item Number
Statistical Unit	Statistical Qty	%Vol. of Alcohol (<i>Where applicable</i>)
	Numbers and Kinds of Packages	
DETAIL LINE INFORMATION		
Detail Line No.	Brief Description of Goods	Excise Item Number
Statistical Unit	Statistical Qty	%Vol. of Alcohol (<i>Where applicable</i>)
	Numbers and Kinds of Packages	

Rule 4(c) and (d)

SCHEDULE 2

PART A

EXCISE ENTRIES

General requirements:

- (a) The declaration on the entry is to be completed in full.
- (b) For electronic entries in place of a signature the declarant must use the unique user identifier issued to her or him by the Customs Service.
- (c) The requirements and form for completing both the manual **Excise Entry (Form C6)**, and the **Electronic Message Format (Format E3)** are the set out below
- (d) In this Schedule the term "electronic format" means an electronic message format when using a Customs computerised entry processing system.
- (e) All entries made in the Format E3 must be in accordance with the instructions set out in "**The New Zealand Customs Service Guidelines for Electronic Commerce, EDI Message Implementation Guidelines**" (first published on 10 December 1996 and include all additions and amendments thereto). This publication is available from Publications, New Zealand Customs Service, Private Bag 1928, Dunedin.
- (f) "CCA" when used in this Schedule is an abbreviation for Customs controlled area.
- (g) The maximum number of detail lines that can be made on an entry are:
 - 150 for manual forms
 - 250 for electronic format
- (h) All fields on the entry or electronic format must be completed unless otherwise stated.

EXCISE ENTRY FOR HOME CONSUMPTION (FORM C6) OR ELECTRONIC MESSAGE (FORMAT E3)

Entry Number

Note:

This number is created by the Customs entry processing system and the field is to be left blank.

Client Reference

Note:

This is used as a means of identifying a client's entry and must be a unique number for this transaction within the client's system.

Processing Port

Notes:

- i. This field in the electronic format is used to identify the Customs office at which entry processing is requested.
- ii. The codes for requested processing ports are set out in Part B to this Schedule

Payment Method

Note:

The method of payment is **CASH** only (excludes payments by way of deferred accounts and broker deferred accounts).

Licensee/Owner and Code

Notes:

For manual entries the full trading name and code of the licensee/owner must be stated.

- ii. For electronic entries only the code is to be stated.
- iii. The code is available on request made to the Customs.

Agent and Code

Notes:

- i. For manual entries the full trading name and code of the agent must be stated.
- ii. For electronic entries only the code is to be stated.
- iii. Where the licensee/owner and agent codes are the same the agent's name and code are to be left blank.

Customs Controlled Area and Code

Notes:

- i. For a manual entry the trading name and code of the CCA is required.
- ii. For electronic entries only the code is required.

Declarant's Code

Notes:

- i. For electronic entries only the declarant's code must be stated.
- ii. For manual entries the declarant's code is to be entered, if held.

Declaration

Note:

For a manual entry the licensee or owner or agent's full name, signature and date must be completed.

Entry Period

Notes:

- i. Licensees/owners have been allocated reporting periods on a monthly, six monthly, and annual basis.
- ii. State the month, or the last month of the reporting period, that the goods were removed from the CCA.

Other Information - Code and Data

Notes:

- i. Only information that applies to the total entry is to be recorded in these fields. Data that is relevant only to a detailed line is to be recorded against that line.
- ii. These fields must state the appropriate code and data which is available from the Customs.

Remarks

Note:

This allows for any additional information to be supplied.

Detail Line Number

Note:

Detail lines are to be numbered sequentially starting with the number 1.

Description of Goods

Note:

The goods must be clearly and correctly described, in English.

Excise Item

Note:

State the excise classification of the goods by reference to the excise item number and statistical key code in accordance with Part A to the Third Schedule to the Act.

Statistical Unit and Statistical Quantity

Note:

State the quantity and appropriate statistical unit as set out in Part A to the Third Schedule to the Act.

Supplementary Unit and Supplementary Quantity

Note:

If the duty calculation requires a second quantity amount (and unit) the supplementary unit and value is to be stated. An example is goods that are dutiable in accordance with the volume of alcohol present in the good.

ALAC NZ \$

Note:

State the amount of ALAC (Alcoholic Liquor Advisory Council) levy payable expressed in New Zealand dollars.

GST on ALAC NZ \$

Note:

GST is payable on the ALAC levy and is to be shown and expressed in New Zealand dollars.

Excise Duty NZ \$

Notes:

- i. State the amount of excise duty in accordance with Part A to the Third Schedule to the Act.
- ii. The amount is based on the total clearance from the CCA for the entry period allocated to the licensee/owner.
- iii. For electronic entries when no excise duty is payable then "**0.00**" is to be stated.

Less Excise Duty Credit NZ \$

Notes:

1. State any credits of excise duty expressed in New Zealand dollars.
- ii. For electronic entries when no excise duty credits are claimed then "**0.00**" is to be stated.

Total Payable NZ \$

Notes:

- i. State the total sum of duty, ALAC, GST on ALAC, less excise duty credit (if any) for the detail line, expressed in New Zealand dollars.
- ii. For electronic entries when no amount is payable then " **0.00**" is to be stated.

Other Information, Code and Data

Notes:

- i. Only data that is relevant only to a detailed line is to be recorded against a detail line.
- ii. These fields must state the appropriate code and data which is available from Customs.

Total Payable NZ \$

Notes:

- i. This field relates to the total payments from each detail line
- ii. Total amounts are to be expressed in New Zealand dollars.
- iii. Electronic entries do not require this data.

ENTRY FOR TRANSPORTATION BETWEEN CUSTOM CONTROLLED AREAS. (FORM C6A)

Licensee's Reference

Note:

This is used as a means of identifying a client's entry and must be a unique number for this transaction within the client's system.

Sheet 1 of

Note:

Insert the total number of pages covered by the entry.

Licensee and Code

Note:

The full trading name and code of the licensee of the CCA from which the goods are removed must be stated.

Originating Customs Controlled Area and Code

Note:

- i. State full trading name, code and postal address of the originating CCA from which goods are to be removed.

Receiving Customs Controlled Area and Code

Note:

State trading name, code and postal address of the receiving CCA into which are to be removed.

Detail Line Number

Note:

Detail lines are to be numbered sequentially starting with the number 1.

Description of goods

Note:

The goods must be clearly and correctly described, in English.

Excise Item

Note:

This field must state the excise classification of the goods by reference to the excise item number and statistical key code in accordance with Part A to the Third Schedule to the Act

Statistical Unit and Statistical Quantity

Note:

This field must state the quantity and appropriate statistical unit in accordance with the Third Schedule to the Act.

% of Alcohol (where applicable)

Note:

In the case of alcoholic products the strength of the product must be specified in accordance with rule 5 of the Customs (Volume of Alcohol) Rules 1996.

Number and Kinds of Packages

Note:

State the number and kinds of packages to be used to remove the goods, for example 10 pallets or 6 containers or 1 tanker.

Originating Licensee

Note:

The licensee of the originating CCA must sign the entry on removal of the goods.

Receiving Licensee

Note:

The licensee of the receiving CCA must acknowledge the receipt on the entry by signing it.

PART B

Processing Ports

NZAKL	Auckland
NZCHC	Christchurch
NZDUD	Dunedin
NZIVC	Invercargill
NZNPE	Napier
NZNSN	Nelson
NZNPL	New Plymouth
NZTRG	Tauranga
NZWLG	Wellington

Dated at Wellington this 28th day of May 1997.

Graeme Ludlow
Chief Executive

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.
