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

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**EXCISE ENTRY**

<table>
<thead>
<tr>
<th>Client Reference</th>
<th>Entry Type</th>
<th>Entry Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>EXCISE</td>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Payment Method (Drawback)</th>
<th>Code</th>
<th>Agent</th>
<th>Code</th>
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<tbody>
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<table>
<thead>
<tr>
<th>Licensed/Owner</th>
<th>Code</th>
<th>Agent</th>
<th>Code</th>
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<thead>
<tr>
<th>Customs Controlled Area</th>
<th>Code</th>
<th>Agent</th>
<th>Code</th>
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### ENTRY TOTAL

<table>
<thead>
<tr>
<th>Code</th>
<th>Data</th>
<th>Total Payable NZ$</th>
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**OTHER INFORMATION**

<table>
<thead>
<tr>
<th>Code</th>
<th>Data</th>
<th>Remarks</th>
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**DETAIL LINE INFORMATION**

<table>
<thead>
<tr>
<th>Detail Line No.</th>
<th>Description of Goods</th>
<th>Excise Item</th>
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<tbody>
<tr>
<td>1</td>
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<table>
<thead>
<tr>
<th>ALAC NZ$</th>
<th>GST on ALAC NZ$</th>
<th>Excise Duty NZ$</th>
<th>Less Excise Duty Credit NZ$</th>
<th>Total Payable NZ$</th>
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<th>Detail Line No.</th>
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<tbody>
<tr>
<td>2</td>
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<tr>
<th>ALAC NZ$</th>
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### CONTINUATION SHEET FOR EXCISE ENTRY

(For use with more than two detail lines)

<table>
<thead>
<tr>
<th>DETAIL LINE INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Detail Line No.</td>
</tr>
<tr>
<td>Statistical Unit</td>
</tr>
<tr>
<td>ALAC NZS</td>
</tr>
</tbody>
</table>

### OTHER INFORMATION

| Code | Data |

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### 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
**ENTRY FOR TRANSPORTATION BETWEEN CUSTOMS CONTROLLED AREAS**

<table>
<thead>
<tr>
<th>Originating Customs Controlled Area (Trading name and full postal address)</th>
<th>Code</th>
<th>Licensee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receiving Customs Controlled Area (Trading name and full postal address)</td>
<td>Code</td>
<td>Number of Detail Lines</td>
</tr>
</tbody>
</table>

**DETAIL LINE INFORMATION**

<table>
<thead>
<tr>
<th>Detail Line No.</th>
<th>Brief Description of Goods</th>
<th>Excise Item Number</th>
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</table>

<table>
<thead>
<tr>
<th>Statistical Unit</th>
<th>Statistical Qty</th>
<th>%Vol. of Alcohol (Where applicable)</th>
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**DEPARTMENTAL USE ONLY**

- Originating Licensee:
  - Removed the Goods Described on this Entry
  - Licensee
  - Date Removed

- Receiving Licensee:
  - Received the Goods Described on this Entry
  - Licensee
  - Date Received

(Stamp) Customs Officer
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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 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 an 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 an 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  
ZNPE  Napier  
NZNSN  Nelson  
ZNPL  New Plymouth  
NZTRG  Tauranga  
NZWLG  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.

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