

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

PURSUANT to Section 288(1)(e) 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 49(1) 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 (Export Entry) Rules 1997.
- (b) These rules are made for the purposes of prescribing the form and manner in which goods that are exported or to be exported from New Zealand 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) The term "the Regulations" means the Customs and Excise Regulations 1996;
- (c) Any terms used in these rules that are defined in Section 2 of the Act shall have the meanings given to them in that section;
- (d) "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 Export Entry

Goods to which section 49(1) of the Act applies must be entered for any one of the following purposes -

- (a) For export; or
- (b) For export under drawback -

as the case may be, by making entry in the appropriate form, or by providing the information specified in the Electronic Message Format E(2) as set out rule 4 of these rules.

4 Form and Content of Making Entries

- (a) Every entry required under section 49(1) of the Act shall be in any one of the following forms:
 - (i) In Form C5, including any continuation sheet in Form C5(CS), for:
 - goods exported or to be exported from New Zealand; or

- export entry claiming a drawback for goods treated as exported or are to be exported from New Zealand pursuant to Section 117 of the Act; or
(ii) In Electronic Message Format (E2), for entry of goods to which subparagraph (i) of this rule applies, when using a Customs computerised entry processing system.

- (b) Every entry made in any of the forms specified under paragraph (a) (i) of this rule shall include the particulars specified in or by such form and shall be completed in accordance with to the requirements set out in those forms, and in accordance with Schedule 2 to these rules.
- (c) Every entry made by a Customs computerised entry processing system shall be completed in accordance with the requirements set out in the Electronic Message Format (E2), and in accordance with Schedule 2 to these rules.
- (d) 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 (Export 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 C5



Te Mana Arai o Aotearoa

EXPORT ENTRY

Form C5

Client Reference		Entry Type		Entry Number	
Payment Method (Drawback)					
Exporter/Licensee	Code	Agent	Code		
Customs Controlled Area	Code				Declarants Code
Country of Destination		I Exporter/Agent of Exporter declare that the particulars contained in this entry are true and correct			
Deposit (Refund)	Process Indicator Sold/Consignment	Signature		Date	
COMPLETION OF SIGHT/TEMPORARY ENTRY		PERMIT INFORMATION		OTHER INFORMATION	
Original Entry Number		Authority	Number	Code	Data
Remarks					
SHIPPING DETAILS					
Mode of Transport Sea / Air / Mail	Voyage No.	Craft/Flight	Date of Export	Total Gross Weight (kg)	
Port of Loading	Port of Discharge	Delivery Authority	Code		
CONTAINER AND PACKAGE INFORMATION					
Number & Type of Packages	Container Number	Container Status	Bill Number	Bill Type	
DETAIL LINE INFORMATION					
Detail Line No. 1	Description of Goods			Tariff Item	
				Country of Origin	
Statistical Unit	Statistical Quantity	Supplementary Unit	Supplementary Quantity		
FOB (Whole NZ\$)	Exchange Rate Indicator	Currency Code	Exchange Rate	FOB (Foreign)	
Misc. Reason Code	Misc. Amount NZ\$	Drawback Duty NZ\$	Drawback GST NZ\$	Total Drawback NZ\$	
PERMIT INFORMATION		PROHIBITED GOODS		OTHER INFORMATION	
Authority	Number	Code	Code	Data	
ENTRY TOTAL					
				Total Drawback NZ\$	

NOTES

1. This form should be used when exporting any goods. It will also cover goods removed from Customs controlled areas (including goods sold to incoming passengers from Duty Free Shops).
2. The permission of the Customs is required before goods may be shipped free of duty as stores for craft.



Te Mana Arai o Aotearoa

CONTINUATION SHEET
FOR EXPORT ENTRY
(FOR USE WITH MORE THAN TWO DETAIL LINES)

Form C5CS

DETAIL LINE INFORMATION									
Detail Line No.	Description of Goods					Tariff Item			
					Country of Origin				
Statistical Unit		Statistical Quantity			Supplementary Unit		Supplementary Quantity		
FOB (Whole NZ\$)			Exchange Rate Indicator		Currency Code	Exchange Rate		FOB (Foreign)	
Misc. Reason Code		Misc. Amount NZ\$		Drawback Duty NZ\$		Drawback GST NZ\$		Total Drawback NZ\$	
PERMIT INFORMATION			PROHIBITED GOODS			OTHER INFORMATION			
Authority	Number		Code			Code	Data		
DETAIL LINE INFORMATION									
Detail Line No.	Description of Goods					Tariff Item			
					Country of Origin				
Statistical Unit		Statistical Quantity			Supplementary Unit		Supplementary Quantity		
FOB (Whole NZ\$)			Exchange Rate Indicator		Currency Code	Exchange Rate		FOB (Foreign)	
Misc. Reason Code		Misc. Amount NZ\$		Drawback Duty NZ\$		Drawback GST NZ\$		Total Drawback NZ\$	
PERMIT INFORMATION			PROHIBITED GOODS			OTHER INFORMATION			
Authority	Number		Code			Code	Data		
DETAIL LINE INFORMATION									
Detail Line No.	Description of Goods					Tariff Item			
					Country of Origin				
Statistical Unit		Statistical Quantity			Supplementary Unit		Supplementary Quantity		
FOB (Whole NZ\$)			Exchange Rate Indicator		Currency Code	Exchange Rate		FOB (Foreign)	
Misc. Reason Code		Misc. Amount NZ\$		Drawback Duty NZ\$		Drawback GST NZ\$		Total Drawback NZ\$	
PERMIT INFORMATION			PROHIBITED GOODS			OTHER INFORMATION			
Authority	Number		Code			Code	Data		
FOR DEPARTMENTAL USE ONLY									

ELECTRONIC MESSAGE FORMAT

Export Entry Summary

Entry No.:
Client Reference:
Entry Type:
Processing port:
Payment Method
Country of Destination
Deposit (refund)

Process indicator

Sold
Consignment

Import Miscellaneous Information

Permit

Authority
Number

Other Information

Code
Date
Remarks

Import Shipping Information

Mode of transport
Voyage Number
Craft/Flight
Date of Export
Total Gross weight (kg)

Port Information

Port of loading
Port of discharge

Container and package information

Bill Number

Import Line Item

Detail Line Number
Description of goods
Tariff item
Country of Origin
Stats unit
Stats quantity
Supplementary unit
Supplementary quantity
FOB (Whole New Zealand dollars)
Currency code
Exchange rate
Exchange Rate Indicator
FOB(Foreign)

Summary Entry Totals

Total FOB (NZ\$)
ALAC Levy
GST
Total Drawbacks

Client Information

Exporter/Licensee code
Agent code
CCA code
Declarant code

Sight /Temporary Entry

Original Import Entry Number

Bill type
Container Number
Container Status
Package Kind
Package Number

Delivery

Del. Authority
Customs Controlled Area code
Delivery Instructions

Misc. Reason

Reason code
Misc. Amount
Drawback Duty
Drawback GST
Total Drawback

Permit Information

Permit Auth.
Permit Number

Prohibited

Code

Other Information

Code
Data

Rule 4(b) and 4(c)

SCHEDULE 2

PART A

EXPORT 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 him or her by the Customs Service.
- (c) The requirements and form for completing both the Manual entry **Export Entry (Form C5)**, and **Electronic Message Format (Format E2)** 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 using Format E2 must be made 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) The maximum number of detail lines that can be made on an entry are:
 - 150 for manual forms
 - 250 for electronic format
- (g) All fields on an entry made in any form must be completed unless otherwise stated.

Entry Number

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

Entry Type

Note: It is necessary to state; " **Export**" or "**Drawback**".

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.

Payment Method (Drawback)

Notes:

- i. Request the method of payment for drawback by indicating:
 - "**Cash**",
 - "**Deferred**" - to be credited to a client's deferred account.
- ii. If no drawback is being claimed this field is to be left blank.

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.
- iii. For manual entry this field is not available. Processing port is port of lodgement of entry.

Exporter/Licensee and Code

Notes:

- i. For manual entries state the full trading name and code of the exporter must be stated.

- ii. For electronic entries only the exporter or licensee code is required.
- iii. The code is available on request to the Customs.

Agent and Code

Notes:

- i. For manual entries state the full trading name, and code of the agent must be stated.
- ii. For electronic entries only the agent code is to be stated.
- iii. Where the exporter or licensee, 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 goods removed from a Customs controlled area licensed for the purpose of Section 10(a), (b) or (f) of the Act;
 - For a manual entry the full trading name and code of the Customs controlled area from which goods are removed is to be stated.
 - For electronic entries only the code for that Customs controlled area is to be stated.
- ii. In all other cases the field must be left blank.
- iii. The code is available from the licensee of the Customs controlled area.

Declarant's Code

Notes:

- i. For manual entries the declarant's code must be stated if available.
- ii. For electronic entries the declarant's code must be stated.

Declaration

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

Country of Destination

Notes:

- i. State the country the goods are destined to.
- ii. This field must state the 2 character code set out in the United Nations Economic Commission for Europe publication: **Trade Data Element Directory**.
- iii. The code is available from the Customs.
- iv. For manual entries state the country name in full.

Deposit (Refund)

Note: If a deposit of money is held by the Customs for the goods being exported, state the deposit amount.

Process Indicator

Note: Indicate by stating whether the goods have been:

- **"Sold"**, or are
- **"On consignment"**.

Completion of Sight/Temporary Entry

Note: State the entry number of the original entry when the goods were imported into New Zealand on a sight entry or a temporary entry.

Permit information - Authority and Number

Notes:

- i. Only information that applies to the total entry is to be recorded in these fields. Data that is relevant only to a detail line is to be recorded in that line.
- ii. These fields must state the relevant code, as set out in Part C to this Schedule, and the permit number.
- iii. It is the exporter's responsibility to obtain the permit number from the permit authority. e.g., Ministry of Health.

iv. For the period 1 October 1996 to 30 September 1999 note the export prohibitions listed in the Customs Export Prohibition Order 1996.

Other Information - Code and Data

Notes:

- i. Only information that applies to the total entry is to be stated in these fields. Information that is relevant only to a detailed line is to be recorded in that line.
- ii. These fields must state the relevant code and data as set out in **Part D** to this Schedule.

Remarks

Note: Any additional information which is relevant to processing the entry may be stated in this field.

Mode of Transport

Notes:

- i. In this field state "**Sea**" "**Air**" or "**Mail**" being the relevant mode by which the goods are being transported for export.
- ii. Not required for periodic entries.

Voyage Number

Notes:

- i. This field is only required for export's made by sea.
- ii. The voyage number is to be obtained from the carrier and stated.

Craft/Flight.

Notes:

- i. The craft is the one that departs to a point outside New Zealand with the exported goods.
- ii. Use the:
 - vessel's name; or
 - flight number of an aircraft.
- iii. Not required for periodic entries.
- iv. Not required for exports by mail.

Date of Export

Note: State by way of: day, month, and year.

Total Gross Weight (kg)

Note: This field must state the total gross weight of the shipment covered by this entry expressed in kilograms.

Port of Loading

Notes:

- i. State the port the goods are or expected to be loaded for shipment to a point outside New Zealand.
- ii. This field must state the 5 character port of loading code set out in the United Nations Economic Commission for Europe publication **Trade Data Element Directory**.
- iii. The code is available from the Customs.

Port of Discharge

Notes:

- i. State the final port at which the goods are expected to be discharged.
- ii. This field must state the 5 character port of discharge code set out in the United Nations Economic Commission for Europe publication **Trade Data Element Directory**.
- iii. The code is available from the Customs.

Delivery Authority and Code

Notes:

- i. These fields are only to be completed when an electronic delivery order is to be sent to a person other than the exporter or his or her agent.
- ii. The alternative delivery order recipients full trading name and code is to be stated.
- iii. The code is to be obtained from the delivery authority.

Number and Kind of Packages

Notes:

- i. State the number and kinds of packages listed on the bill of lading, waybill or parcels post, as the case may be.
- ii. The package type code as set out in Part F to this Schedule is to be used.
- iii. Not required for periodic entries.

Container Number and Container Status

Notes:

- i. State the container number in which the goods are shipped.
- ii. Also state as:
 - "empty"
 - "full"
 - "less than a container load" or
 - "bulk"
- iii. This is not required for periodic entries or mail shipments.

Bill Number and Bill Type

Notes:

- i. State the bill of lading number or waybill number.
- ii. Also state the bill type code as:
 - MB - master
 - HWB - house
- iii. Not required for periodic entries.

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.

Tariff Item

Note: This field must state the tariff classification of the goods by reference to the appropriate tariff number and statistical key code in accordance with the "New Zealand Customs Service Working Tariff Document" (excluding any reference to Chapter 99 therein.)

Country of Origin

Notes:

- i. For manual entries state, in full, the country of origin of the goods.
- ii. For electronic entries state the 2 character country code set out in the United Nations Economic Commission for Europe publication: **Trade Data Element Directory**.
- iii. The code is available from the Customs.

Statistical Unit, Statistical Quantity

Notes: These fields must state the quantity and appropriate statistical unit as set out in the "New Zealand Customs Service Working Tariff Document".

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 goods.

FOB (Whole NZ \$)

Note: State the FOB amount involved in the export of the goods in New Zealand dollars.

Exchange Rate Indicator

Note: Indicate the basis of the exchange rate:

- "F" floating
- "C" forward cover or fixed
- "N" New Zealand dollars

Currency Code

Notes:

- State the currency code for the country in which the goods are traded.
- The relevant codes are listed in Part G to this Schedule.

Exchange Rate

Note:

- State where applicable the exchange rate used to convert the FOB (Foreign) to New Zealand dollars.
- The exchange rates, are from time to time published in the *Customs Release*.

FOB (Foreign)

Note: State the FOB amount in the foreign currency the goods are invoiced in, if applicable.

Misc. Reason Code and Misc. Amount NZ\$

Note: These fields only relate to a drawback of ALAC or HERA levies. If these apply state code and amount in New Zealand dollars.

Drawback Duty NZ\$

Note: State the amount of duty claimed for drawback in New Zealand dollars.

Drawback GST NZ\$

Note:

- State the amount of GST drawback claimed in New Zealand dollars.
- This applies only to persons not registered in terms of the Goods and Services Tax Act 1985.

Total Drawback NZ\$

Note: State the total drawback sum of the duty, GST and miscellaneous amount sought for the detail line.

Permit information - Authority and Number

Notes:

- Only information that applies to this detail line is to be stated in these fields.
- State the relevant permit authority code, as set out in Part C to this Schedule, and the permit number.
- It is the exporter's responsibility to obtain the permit number from the permit authority. e.g., Ministry of Health.
- For the period 1 October 1996 to 30 September 1999 note the export prohibitions listed in the Customs Export Prohibition Order 1996

Prohibited Goods - Code

Note: These field must state the appropriate code as set out in Part E to this Schedule and a permit may be required for the export of these goods.

Other Information - Code and Data

Notes:

- i. Only information that applies to this detail line is to be recorded in these fields. Information that is relevant only to a detail line is to be recorded in that line.
- ii. These fields must state the relevant code and data as set out in Part D to this Schedule.

Total Drawback NZ\$

Notes:

- i. State total amount expressed in New Zealand dollars.
 - ii. Electronic entries do not require this data.
 - iii. If no amount is payable enter "**NIL**".
-

Part B

Processing Ports

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

Part C

Permit

CUD	New Zealand Customs Service Approval
DOC	Department of Conservation (Cites)
DOL	Department of Labour (explosives)
KFM	Kiwi Fruit Marketing Authority
LTS	Land Transport Safety Equipment
MFE	Ministry for the Environment
MFA	Ministry of Foreign Affairs and Trade
MAF	Ministry of Agriculture
LGE	Ministry of Agriculture - Licensed Game Exporters Division
MOC	Ministry of Commerce (Ozone)
MOF	Ministry of Forestry
MHA	Ministry of Health (Anthrax)
MHD	Ministry of Health (Drugs)
MHF	Ministry of Health (Food)
MOH	Ministry of Health
NRL	National Radiation Laboratory
NZD	New Zealand Dairy Board
FEL	New Zealand Fishing Industry
HEA	New Zealand Horticulture Export Authority
MEL	New Zealand Meat Producers Board
POD	Police Department (Arms)
WNZ	Wools of New Zealand

Part D

Other Information Codes

Code	Description	Data Requirements
BUN	Bunkering	No data required
CGO	Cargo only	No data required
CUS	Customs Officer ID	Customs Officer ID code
COV	Deed of Covenant	Covenant Number
DIP	Diplomatic Privilege	No data required
EXP	Exports	No data required
IMP	Imports	No data required
LOU	Letter of Undertaking	Letter of Undertaking number
MOU	Memorandum of Understanding	Memorandum of Understanding number
EMP	New Zealand Meat Producers Board	EMPIC Code
MSN	New Zealand Ministry of Agriculture	Seal Number
NMT	Non -merchandise trade	No data required
NSQ	Not Sufficient Quantity	No data required
PTS	Parts	No data required
PAS	Passenger effects	No data required
SPL	Ship stores	No data required
MOU	Split Shipment	No data required

WOF	TIE Write-offs	Value of write-off
TRD	Trust Delivery	No data required

Part E

Prohibited Goods Code

BOY	Oysters - Bluff
NOY	Oysters - other
CWA	Weapons - Chemical
NCW	Weapons - Non-chemical
CIT	Cites Importation
CDS	Controlled Drugs
NCD	Non-controlled Drugs
HAS	Hazardous Substances
NHS	Substances classified in the same headings as hazardous substances which are not hazardous
HAW	Hazardous Waste
NOW	waste classified in the same headings as hazardous waste which is not hazardous
IND	Timber Indigenous
NID	Timber Not Indigenous
LHD	Vehicles Left-hand Drive
RHD	Vehicles Right-hand Drive
MUD	MAF Used Goods
NEW	New Goods
NOZ	Non-Ozone Chemicals/Goods
OZO	Ozone Chemicals/Goods

Part F

Package type code

AE	Aerosol	VY	Bulk, solid, fine particles ("powders")
AM	Ampoule, non-protected	VR	Bulk, solid, granular particles ("grains")
AP	Ampoule, protected	VO	Bulk, solid, large particles ("nodules")
AT	Atomizer	BH	Bunch
BG	Bag	BE	Bundle
BL	Bale, compressed	BU	Butt
BN	Bale, non-compressed	CG	Cage
BF	Balloon, non-protected	CX	Can, cylindrical
BP	Balloon, protected	CA	Can, rectangular
BR	Bar	CI	Canister
BA	Barrel	CZ	Canvas
BZ	Bars, in bundle/bunch/truss	CO	Carboy, non-protected
BK	Basket	CP	Carboy, protected
CB	Beer crate	CT	Carton
BI	Bin	CS	Case
BD	Board	CK	Cask
BY	Board, in bundle/bunch/truss	CH	Chest
BB	Bobbin	CC	Churn
BT	Bolt	CF	Coffer
BS	Bottle, non-protected, bulbous	CJ	Coffin
BO	Bottle, non-protected, cylindrical	CL	Coil
BV	Bottle, protected bulbous	CV	Cover
BQ	Bottle, protected cylindrical	CR	Crate
BC	Bottlecrate, bottlerack	CE	Creel
BX	Box	CU	Cup
BJ	Bucket	CY	Cylinder
VG	Bulk, gas (at 1031 mbar and 15/C)	DJ	Demijohn, non-protected
VQ	Bulk, liquefied gas (at abnormal temperature/pressure)	DP	Demijohn, protected
VL	Bulk, liquid	DR	Drum

EN	Envelope	PO	Pouch
FP	Filmpack	RT	Rednet
FI	Firkin	RL	Reel
FL	Flask	RG	Ring
FO	Footlocker	RD	Rod
FR	Frame	RO	Roll
FD	Framed crate	RZ	Rods, in bundle/bunch/truss
FC	Fruit crate	SH	Sachet
GB	Gas bottle	SA	Sack
GI	Girder	SE	Sea-chest
GZ	Girders, in bundle/bunch/truss	SC	Shallow crate
HR	Hamper	ST	Sheet
HG	Hogshead	SM	Sheetmetal
IN	Ingot	SZ	Sheets, in bundle/bunch/truss
IZ	Ingots, in bundle/bunch/truss	SW	Shrinkwrapped
JR	Jar	SK	Skeleton case
JY	Jerrican, cylindrical	SL	Slipsheet
JC	Jerrican, rectangular	SD	Spindle
JG	Jug	SU	Suitcase
JT	Jutebag	TY	Tank, cylindrical
KG	Keg	TK	Tank, rectangular
LG	Log	TC	Tea-chest
LZ	Logs, in bundle/bunch/truss	TN	Tin
MT	Mat	PU	Tray/Tray Pack
MX	Match box	TR	Trunk
MC	Milk crate	TS	Truss
MB	Multiply bag	TB	Tub
MS	Multiwall sack	TU	Tube
NS	Nest	TD	Tube, Collapsible
NT	Net	TZ	Tubes, in bundle/bunch/truss
PK	Package	TO	Tun
PA	Packet	NE	Unpacked or unpackaged
PL	Pail	VP	Vacuum packed
PC	Parcel	VA	Vat
PI	Pipe	VE	Vehicle
PZ	Pipes/Planks, in bundle/bunch/truss	VI	Vial
PH	Pitcher	WB	Wickerbottle
PN	Plank		
PG	Plate		
PY	Plates, in bundle/bunch/truss		
PT	Pot		

Part G

Currency code

ATS	Austria - Shilling	FJD	Fiji - Fijian Dollar
AUD	Australia - Dollar	FRF	France - Franc
BEF	Belgium - Belgian Franc	GBP	United Kingdom - Pound
CAD	Canada - Dollar	GRD	Greece - Drachma
CHF	Switzerland - Franc	HKD	Hong Kong - Hong Kong Dollar
CLP	Chile - Peso	IDR	Indonesia - Rupiah
CNY	China - Renminbi or Yuan	IEP	Ireland - Irish Pound
DEM	Germany - Mark	ILS	Israel - Shekel
DKK	Denmark - Krone	INR	India - Rupee
EGP	Egypt - Egyptian Pound	ITL	Italy - Lira
ESP	Spain - Peseta	JMD	Jamaica - Jamaican Dollar
FIM	Finland - Finnish Mark	JPY	Japan - Yen

KRW Korea - Won
LKR Sri Lanka - Rupee
MXN Mexico - Peso
MYR Malaysia - Malaysian Dollar (Ringgit)
NLG Netherlands - Florin (Guilder)
NOK Norway - Krone
PGK Papua New Guinea - Kina
PHP Philippines - Peso
PKR Pakistan - Rupee
PTE Portugal - Escudo SEK Sweden -
Krona

SGD Singapore - Singapore Dollar
THB Thailand - Baht
TOP Tonga - Pa'anga
TRL Turkey - Lira
TWD Taiwan - Taiwanese Dollar
USD USA - Dollar
WST Western Samoa - Tala
XEU European Currency Unit - Euro Dollar
XPF French Polynesia - French Polynesian
Franc
ZAR South Africa - Rand

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
470 Moray Place
- 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.
