



NEW ZEALAND **CUSTOMS SERVICE** TE MANA ĀRAI O AOTEAROA

Disclaimer:

This document is a consolidated version of the Customs (Excisable Goods Entry) Rules 1997 produced by the New Zealand Customs Service as a reference document only. It has been compiled from the official rules that were made by the Comptroller of Customs. Copies of the official rules and amendment rules were notified in the NZ Gazette and are available on the New Zealand Customs Service website.

Customs (Excisable Goods Entry) Rules 1997 (as amended)

PURSUANT to Section 288(1)(f) of the Customs and Excise Act 1996 the Chief Executive hereby makes the following 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.
- (d) The term "legacy message" means the message lodgement and content provided to the New Zealand Customs Service in Electronic Message E3 using electronic declarations provided by existing legacy systems.
- (e) The term "KTC" means kilos of tobacco content.

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) [revoked]
- (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) If submitted electronically to Customs, either:
 - (A) In Electronic Message Format E3, for home consumption entries made using the legacy message, or
 - (B) In Electronic Message Format E3A for home consumption entries made using the JBMS.
 - (iii) [revoked]
- (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 the legacy message 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.

- (ca) Every entry made by the use of the JBMS shall be completed in accordance with the requirements set out in the Electronic Message Format E3A, 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) Where the volume of alcohol in any alcoholic product is required to be shown, the person making the entry shall specify the volume calculated in accordance with the Rules made for the purposes of section 121(1) of the Act.”
- (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 a 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 making the advance notice of departure.

7. Revocation

The Customs (Excisable Goods Entry) Rules 1996¹ are hereby revoked.

¹ Notified in the New Zealand Gazette (Customs Edition) of 27 August 1996.

SCHEDULE

Schedule 1

Rule 4(a)(i)

Form C6

Refer to Customs (Excisable Goods Entry) Amendment Rules 2017.

Rule 4(a)(i)

Form C6CS

Refer to Customs (Excisable Goods Entry) Amendment Rules 2017.

Rule 4(a)(ii)

Electronic Message Format E3

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

Electronic Message Format E3A

Message Type
Transaction Type
Submitter Code
Declarant code
Declarant Phone and/or Email
Broker code (if lodged by broker)
Senders Reference Number
Excise Period
Processing port
Excise Client Code
Customs Controlled Area (CCA) Code
Customs Payment Method

Summary Totals

Tariff Duty in NZD
Goods and Services Tax in NZD
Health Promotion Agency Levy
Accident Compensation Corporation Levy
Petroleum Fuel Monitoring Levy
Excise Credit
Total Amount

Detail Lines

Line Item Number
Goods Description
Excise Item
Statistical Quantity
Statistical Unit
Supplementary Quantity
Supplementary Unit
Excise Credit
Tariff Duty in NZD
Goods and Services Tax in NZD
Health Promotion Agency Levy
Accident Compensation Corporation Levy
Petroleum Fuel Monitoring Levy

Other information

Code
Value

Rule 4(a)(iii)

Form C6A

[revoked]

Rule 4(a)(iii)

Form C6ACS

[revoked]

Rule 4(c), (ca) 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.
- (c) The requirements and form for completing both the manual **Excise Entry (Form C6)**, and either **Electronic Message Format** are set out below.
- (d) In this Schedule, the term “electronic format” means an electronic message format when using the legacy message or the JBMS.
- (e) “CCA” when used in this Schedule is an abbreviation for Customs controlled area.
- (f) All fields on the entry or electronic format must be completed unless otherwise stated.

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

Entry Number

Note: This number is created by Customs 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 the 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 excise code of the licensee/owner must be stated.

- i. For electronic entries, only the code is to be stated.
- ii. The code is available on request made to 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. Where a licensee has more than one CCA code, Customs may provide guidance.
- ii. For electronic entries, only the code is required. Where a licensee has more than one CCA code, Customs may provide guidance.

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, the 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 Customs.

Remarks**Notes:**

- i. This allows additional information to be supplied.
- ii. Where a licensee has adequate and effective systems for recording and verifying losses under Regulations 60 and 63 of the Customs & Excise Regulations 1996 and claims remission in accordance with regulations 60, 61 and 63 of the Regulations, the licensee must provide the following:
 - (a) The total value of the remission(s);

- (b) A description of the remission(s) applied for with reference to regulations 60, 61 and/or 63; and
- (c) The total volume of losses by litre or KTC (whichever is relevant) for the entry period.

Detail Line Number

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

Description of Goods

Notes:

- i. The goods must be clearly and correctly described, in English.
- ii. The volume of alcohol in any alcoholic product is required to be shown for goods that are dutiable in accordance with the volume of alcohol present in the product.

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 of the Excise and Excise-equivalent Duties Table.

Statistical Unit and Statistical Quantity

Note: State the quantity and appropriate statistical unit as set out in the Excise and Excise-equivalent Duties Table. The statistical quantity must be specified to three (3) decimal places.

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 specified to three (3) decimal places. An example is goods that are dutiable in accordance with the volume of alcohol present in the good.

HPA NZ \$

Note: State the amount of HPA (Health Promotion Agency) levy payable expressed in New Zealand dollars.

GST on HPA NZ \$

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

ACC NZ \$

Note: State the amount of ACC (Accident Compensation Corporation) levy payable expressed in New Zealand dollars where applicable.

GST on ACC NZ \$

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

PFM NZ \$

Note: State the amount of PFM (Petroleum Fuel Monitoring) levy payable expressed in New Zealand dollars where applicable.

GST on PFM NZ \$

Note: GST is payable on the PFM 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 of the Excise and Excise-equivalent Duties Table.
- 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:

- i. 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, HPA, ACC, PFM, GST on HPA, ACC, PFM, 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 relate to the total payments from each detail line.
- ii. Total amounts are to be expressed in New Zealand dollars.

1D97/3.0

[revoked]

Part B**Processing Ports**

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

1D97/3.0

Dated at Wellington this 28th day of May 1997.

Graeme Ludlow
Chief Executive

History of the Customs (Excisable Goods Entry) Rules 1997

These rules came into force on 7 July 1997.

This consolidation incorporates:

Amendment	Entry into force	Summary of changes
Customs (Excisable Goods Entry) Amendment Rules 2016	1 February 2017	Revoke and substitute Form C6 in the Schedule. Rules clarifying application to remission.
Customs (Excisable Goods Entry) Amendment Rules 2017	30 June 2017	Amendments made to Principal Rules. Revoke and substitute Form C6 in the Schedule. Revoke and substitute Form C6CS in the Schedule. Revoke and substitute Electronic Message Format E3A in the Schedule. Revoke and substitute Schedule 2.
Customs (Excisable Goods Entry) Amendment Rules 2018	18 December 2006	Amendments made to Principal Rules. Revocation C6A, C6ACS and associated rules. Amendments to Schedule 2.