



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

## Disclaimer:

This document is a consolidated version of the Customs (Inward Report) Rules 2004 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 (Inward Report) Rules 2004 (as amended)**

PURSUANT to Section 288(1)(a) and (12) of the Customs and Excise Act 1996 the Chief Executive hereby makes the following rules prescribing the form and content of, and the particulars to be verified by declaration in, inward reports required to be delivered under section 26(2)(a) of the Act and revokes the Customs (Inward Report) Rules 1996 and amendments made thereto.

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### **1. Title and Application**

- (1) These rules are the Customs (Inward Report) Rules 2004.
- (2) These rules shall apply for the purposes of the making of inward reports required to be delivered under section 26(2)(a) of the Act in respect of every craft that arrives in New Zealand from a point outside New Zealand.
- (3) These rules revoke the Customs (Inward Report) Rules 1996 and the amendments made thereto.

### **2. Commencement**

These rules come into force on 1 December 2004.

### **3 Interpretation**

- (1) In these rules, unless the context otherwise requires, -  
"The Act" means the Customs and Excise Act 1996.

"Commercial cargo" means all goods, except the personal effects of crew and passengers and stores for the craft, carried in or on any craft that arrives in New Zealand on a journey from a point outside New Zealand whether in the course of international trade in, or for the sale or supply of, those goods whether in New Zealand or elsewhere.

"Comptroller" means the Comptroller of Customs who is the Chief Executive of the New Zealand Customs Service.

"Prescribed form" or "form" means a form (including, if any, an electronic message format) prescribed by the Comptroller 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.

"The regulations" means the Customs and Excise Regulations 1996.

"Small craft" means any ship or boat not used for hire or reward (for example privately owned and operated yachts and launches).

- (2) Unless otherwise defined in these rules, any terms used in these rules and which are defined in the Act shall have the meanings given to them in the Act.

#### **4 Form and Content of Inward Reports**

Every inward report required under section 26(2) of the Act must be –

- (a) In Form C1 for ships or boats (other than small craft) and must contain the particulars specified in that form, accompanied by any applicable supporting documents as the Comptroller may require;
- (b) In Form C1A for aircraft and must contain the particulars specified in that form, accompanied by any applicable supporting documents as the Comptroller may require;
- (c) In Form C1B for small craft and must contain the particulars specified in that form, accompanied by any applicable supporting documents as the Comptroller may require.

#### **5. Provide answers and make declaration**

The person making an inward report in any form specified in rule 4 must provide the answers pertaining to all matters as are required in or by that form and where the form requires a declaration to be made make such declaration.

#### **6. 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 following rules are hereby revoked:

- (a) Customs (Inward Report) Rules 1996<sup>1</sup>
- (b) Customs (Inward Report) Amendment Rules 2001<sup>2</sup>
- (c) Customs (Inward Report) Amendment Rules 2002<sup>3</sup>

**8. Status of Rules**

These rules are deemed to be regulations for the purposes of the Regulations (Disallowance) Act 1989.

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<sup>1</sup> CR 1A/1996

<sup>2</sup> CR 1A/2001

<sup>3</sup> CR 1A/2002

**SCHEDULE**

**Form C1**

Refer to Customs (Inward Report) Amendment Rules 2022.

**Form C1A**

Refer to Customs (Inward Report) Rules 2004.

Refer to Customs (Inward Report) Rules 2004.

Dated at Wellington this 24th day of October 2004.

Martyn Dunne  
Comptroller of Customs

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## History of the Customs (Inward Report) Rules 2004

These rules came into force on 1 December 2004.

This consolidation incorporates:

<b>Amendment</b>	<b>Entry into force</b>	<b>Summary of changes</b>
Customs (Inward Report) Amendment Rules 2006	18 December 2006	Revoke and substitute Form C1 in the Schedule.
Customs (Inward Report) Amendment Rules 2009	19 November 2009	Revoke and substitute Form C1 in the Schedule.
Customs (Inward Report) Amendment Rules 2022	30 June 2022	Revoke and substitute Form C1 in the Schedule.