



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

PURSUANT to section 421(1) of the Customs and Excise Act 2018 I, Christine Stevenson,
Chief Executive, New Zealand Customs Service, make the following rules:

Customs (Inward Cargo Report) Amendment Rules 2023

Signed at Wellington

This 13th day of September 2023

Christine Stevenson

Chief Executive, New Zealand Customs Service

Customs (Inward Cargo Report) Amendment Rules 2023

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Part 1

Rules

Section 1 Preliminary provisions

1.1 Title

These Rules are the Customs (Inward Cargo Report) Amendment Rules 2023.

1.2 Application and purpose of rules

These Rules make minor amendments to the Schedules of the Customs (Inward Cargo Report) Rules 2019.

1.3 Commencement

These rules come into force on 16 October 2023.

1.4 Interpretation

1.4(1) In these rules, unless the context otherwise requires—

Principal Rules means the Customs (Inward Cargo Report) Rules 2019

1.4(2) Unless the context otherwise requires, a term that is used in these Rules and defined in the Customs and Excise Act 2018 but not defined in these Rules has the meaning given in that Act.

1.5 Principal Rules to continue in force

The Principal Rules continue in force, except to the extent that they are amended by these Rules.

Section 2 Amendments to Schedules of Principal Rules

2.1 Schedule 1 amended

2.1(1) The heading “Tariff Item (required for write-off consignments valued over NZ\$400, unless Customs approval given)” and the wording that follows is revoked and replaced with the following:

Tariff Item (required for write-off consignments, unless Customs approval given)

Consignments valued under NZ\$400

If write-off is requested for consignments whose value for duty is under NZ\$400, the submitter may choose whether to state a tariff classification. If a tariff classification is stated, this can be at either 6-digit or 11-digit level.

Consignments valued between NZ\$400 and NZ\$1,000

If write-off is requested for consignments whose value for duty is between NZ\$400 and NZ\$1,000, an accurate 6-digit tariff classification must be stated for the items in the consignment. An accurate 11-digit tariff classification may be provided instead if this is known.

Tariff items may be omitted by some brokerages, but only if Customs has given such brokerages explicit prior approval.

Consignments valued greater than NZ\$1,000

If write-off is requested for consignments whose value for duty is greater than NZ\$1,000, an accurate 11-digit tariff classification must be stated for the items in the consignment.

If write-off is not requested

If write-off is not requested, the submitter may choose whether to state a tariff classification. If a tariff classification is stated, this can be at either 6-digit or 11-digit level.

For all consignments

Where stated at 6-digit level, the tariff classification must be in accordance with the Harmonised System maintained by the World Customs Organisation. Where stated at 11-digit level, the tariff classification must be in accordance with the Working Tariff Document of New Zealand.

Input as a single string of 6 or 11 characters e.g. 853720 or 8537200009G. Do not enter dots or spaces.

The tariff information provided here will aid border agencies in their risk assessment and may speed up processing by reducing the need for intervention.

2.2

Schedule 3 amended

2.2(1)

The heading “Tariff Item (required for write-off consignments valued over NZ\$400, unless Customs approval given)” and the wording that follows is revoked and replaced with the following:

Tariff Item (required for write-off consignments, unless Customs approval given)

Consignments valued under NZ\$400

If write-off is requested for consignments whose value for duty is under NZ\$400, the submitter may choose whether to state a tariff classification, and whether at either 6-digit or 11-digit level.

Consignments valued between NZ\$400 and NZ\$1,000

If write-off is requested for consignments whose value for duty is between NZ\$400 and NZ\$1,000, an accurate 6-digit tariff classification must be stated for the items in the consignment. An accurate 11-digit tariff classification may be provided instead if this is known.

Tariff items may be omitted by some brokerages, but only if Customs has given such brokerages explicit prior approval.

Consignments valued greater than NZ\$1,000

If write-off is requested for consignments whose value for duty is greater than NZ\$1,000, an accurate 11-digit tariff classification must be stated for the items in the consignment.

If write-off is not requested

If write-off is not requested, the submitter may choose whether to state a tariff classification. If a tariff classification is stated, this can be at either 6-digit or 11-digit level.

For all consignments

Where stated at 6-digit level, the tariff classification must be in accordance with the Harmonised System maintained by the World Customs Organisation. Where stated at 11-digit level, the tariff classification must be in accordance with the Working Tariff Document of New Zealand.

Input as a single string of 6 or 11 characters e.g. 853720 or 8537200009G. Do not enter dots or spaces.

The tariff information provided here will aid border agencies in their risk assessment and may speed up processing by reducing the need for intervention.

Explanatory Note

This note is not part of these Rules, but is intended to indicate its general effect.

These rules, which come into force on 16 October 2023, amend the Customs (Inward Cargo Report) Rules 2019 (the **Principal Rules**).

These rules make a minor amendment to the Principal Rules to clarify what tariff item information is required. The primary change is to permit tariff items to be described in inward cargo reports at either the 6-digit or 11-digit level of tariff classification for consignments valued between NZ\$400 and NZ\$1,000. Before this amendment, tariff items for consignments with a value greater than NZ\$400 were required to be at the 11-digit level of tariff classification.