

# NZCS 277

## Request an excise duty remission



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

### About this form

Use this form to request a remission (waiver) on your excise duty.

This form must be completed by the CCA that was responsible for the goods at the time the incident occurred.

See <https://www.customs.govt.nz/business/excise/excise-duty/claim-excise-duty-remission-or-refund> for guidance around excise remissions.

### Insurance claims

Confirm with your insurer whether excise duty is covered before applying for a remission. If your insurance policy covers excise duty and you make an insurance claim for an incident involving your products, you must include the excise duty in your claim.

If excise duty is included in the insurance settlement, you must lodge your excise entry and pay the duty in the usual way. In this case, you do not need to notify Customs or apply for a remission.

### Required attachments

We require the supporting documents listed below. Documents can be supplied as JPEG, PNG, PDF, .doc or .docx format. We cannot accept links to drop-boxes or external drives.

Expired goods

- Photos showing the expiry date and batch number
- Documents showing the expire date.

Damaged or deteriorated goods

- Evidence of the damage or deterioration. For example, photos, test results or internal reports.

Destroyed goods

- Evidence of the destruction. For example, photos, internal reports or relevant parts of an insurance report.

Lost goods

- Evidence of the loss. For example, photos, internal reports or relevant parts of an insurance report.

**Stolen goods**

- Evidence of the theft and security measures taken to prevent theft. For example, map showing theft location and security set up, photos or documents showing security upgrades made following previous thefts, or relevant parts of an insurance report.
- If the theft has been reported to New Zealand Police: a copy of the Police Acknowledgement Form

**Goods diminished in value while in an export warehouse**

- Evidence showing the diminished value of the goods. For example, invoices or receipts

**Faulty manufacture**

- Evidence of the manufacturing fault. For example, technical or lab reports, taste test results, photos showing the fault, or relevant parts of an insurance report.

**Goods abandoned to Crown**

- Any evidence to support your request. For example, sales agreements, production records, order cancellations or market withdrawal documents, or evidence of attempts to sell or rework the goods.

**Disposal**

- Documents evidencing disposal of your goods. For example, disposal contracts, or council approvals.

**Q1 Applicant details**

Surname

Given name(s)

Contact phone number

Contact email address

**Q2 CCA details**

Full legal name

CCA code

**Q3****Product details**

You can enter the details below or attach a spreadsheet to your application that lists the:

- type of product (for example, beer 5% abv)
- quantity of goods (for example, 100L)
- batch number

If the goods are expired, also provide:

- manufacture date (or date range)
- expiry date (or date range)

Product type

Quantity of product

Batch number(s)  
if applicable or known

If the goods have expired, complete the following:

Manufacture date  
or date range

Expiry date or date range

Explain why the goods expired before they could be removed from the CCA, used, or consumed

**Additional product**

Product type

Quantity of product

Batch number(s)  
if applicable or known

If the goods have expired, complete the following:

Manufacture date  
or date range

Expiry date or date range

Explain why the goods expired before they could be removed from the CCA, used, or consumed

#### Q4 Type of remission

Remissions of duty are allowed under [Section 145](#) of the Customs and Excise Act 2018 the following Regulations in the Customs and Excise Regulations 1996:

- [Regulation 60: Damaged or deteriorated in condition](#)  
Due to damage or deterioration, the goods are no longer the same as when they were manufactured and are unable to be used for their intended purpose.
- [Regulation 61: Destroyed](#)  
Goods no longer exist in their original form, cannot be used for their intended purpose, and have no residual value.
- [Regulation 61: Lost](#)  
Goods are unable to be recovered.
- [Regulation 61: Stolen](#)  
Goods have been stolen from a CCA.
- [Regulation 62: Diminished in value while in an export warehouse](#)  
The monetary value of the goods has decreased while stored in an export warehouse.
- [Regulation 63: Faulty manufacture](#)  
Goods contain a fault that occurred during manufacturing.
- [Regulation 64: Abandoned to the Crown](#)  
Unconditional surrender of the goods.

Please refer to the Customs and Excise Regulations 1996 for full details about each remission category.

What is the state of your goods?

- Damaged or deteriorated (Regulation 60) → Proceed to question 5
- Destroyed (Regulation 61) → Proceed to question 6
- Lost (Regulation 61) → Proceed to question 7
- Stolen (Regulation 61) → Proceed to question 8
- Diminished in value while in an export warehouse (Regulation 62) → Proceed to question 9
- Faulty manufacture (Regulation 63) → Proceed to question 10
- Abandoned to the Crown (Regulation 64) → Proceed to question 11

**Q5 Damaged or deteriorated goods**

Answer this question if you selected 'damaged or deteriorated' in Q4.

When did you first notice the damage or deterioration?

Describe what is wrong with the goods

Explain what caused the damage or deterioration

Describe the processes, policies or other measures in place to prevent the damage or deterioration

Were these followed at the time of the incident?  Yes  No

If No: Explain which processes, policies or other measures weren't followed and why these were not followed

If Yes: Explain why these did not prevent the damage or deterioration

Have you previously received a remission for a similar incident?  Yes  No

If Yes: Following the previous incident, what changes were made to prevent the damage or deterioration?

**Q6 Destroyed goods**

Answer this question if you selected 'destroyed' in Q4.

When did the destruction happen?

Provide a detailed explanation of how the goods were destroyed

Describe the processes, policies or other measures in place to prevent the destruction

Were these followed at the time of the incident?  Yes  No

If No: Explain which processes, policies or other measures weren't followed and why they were not followed

If Yes: Explain why they did not prevent the destruction

Have you previously received a remission for a similar incident?  Yes  No

If Yes: Following the previous incident, what actions were taken to prevent the destruction from recurring?

**Q7 Lost goods**

Answer this question if you selected 'lost' in Q4.

When did the loss happen?

When did you notice the loss?

Explain how the goods were lost

Describe the processes, policies or other measures in place to prevent this from occurring

Were these followed at the time of the incident?

Yes

No

If No: Which processes, policies or other measures weren't followed?

Why weren't they followed?

If Yes: Why did they fail to prevent the loss?

Have you previously received a remission for a similar incident?

Yes

No

If Yes: Following the previous incident, what actions were taken to prevent the loss from recurring?

**Q8 Stolen goods**

Answer this question if you selected 'stolen' in Q4.

When did you notice the theft?

Where in the CCA were the goods stored at the time of the theft?

Describe the incident and how it was discovered

Describe the processes, policies or security measures in place to keep the goods secure

Were these working and used correctly? If not, explain why.

Was the person who stole the goods employed by, or working at, the CCA the goods were stolen from?

Yes

No

Has the theft been reported to New Zealand Police?

Yes

No

Was an internal investigation conducted into this theft?

Yes

No

If Yes: What did the investigation find?

Have there been previous thefts at your CCA?

Yes

No

If Yes: When did the theft occur?

What actions were taken to prevent further instances of theft?

**Q9 Diminished in value while in an export warehouse**

Answer this question if you selected 'diminished in value while in an export warehouse' in Q4.

What was the value of the goods when they entered the export warehouse CCA?

NZD

What is the value of the goods now?

NZD

In what way have the goods diminished in value?

Explain why this has occurred

**Q10**      **Faulty manufacture**

Answer this question if you selected 'faulty manufacture' in Q4.

When did you first notice the fault?

Which step in the manufacturing process failed?

What should have happened at that step?

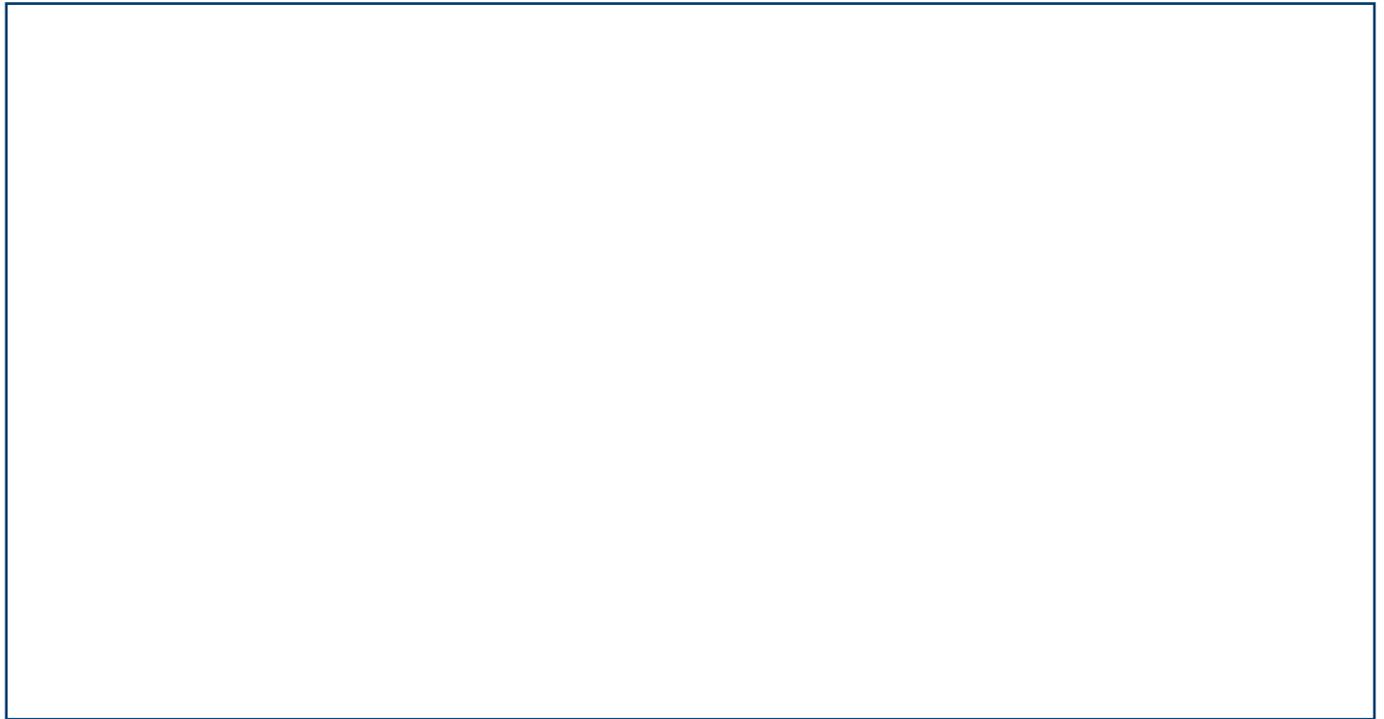
What actually happened at that step?

How did you confirm the fault occurred?

**Q11 Goods abandoned to the Crown**

Answer this question if you selected 'goods abandoned to the Crown' in Q4.

Why do you want to abandon these goods?



**Q12 Disposal**

Answer this question if you selected any of the following in Q4:

- damaged or deteriorated
- faulty manufacture
- goods abandoned to the Crown

***Important: You must wait for Customs approval before disposing of your goods.***

How do you plan to dispose of the goods?

Does your plan meet local council requirements?

Yes

No

Will you use a third-party disposal company?

Yes

No

If yes: Provide disposal company name

Disposal location

You will need to provide Customs a copy of the destruction certificate or confirmation of destruction once the goods are destroyed.

## What happens next

Send your completed form and supporting documents to [excise-licensing-national@customs.govt.nz](mailto:excise-licensing-national@customs.govt.nz).

Customs will contact you if there is any further information required to process this request or if this request is declined.

## How Customs collects and uses your information

New Zealand Customs Service (Customs) may collect and use information for excise management purposes under the Customs and Excise Act 2018. The information requested in this form is required to help us determine your identity and assess your application. Under the Privacy Act 2020, you have the right to request access and correction of any personal information you have provided or that Customs holds on you. You may request access and correction through any office of Customs or at [privacyrequests@customs.govt.nz](mailto:privacyrequests@customs.govt.nz). For more information please see [Your information - New Zealand Customs Service](#).