



Infringement offences - export goods

Infringement Notices were introduced as part of the Customs & Excise Act 2018. They enable Customs to protect New Zealand by managing minor offending involving travellers, goods and craft by issuing fines.

The fine is \$400.00 for an individual and \$800.00 for businesses.

You may receive a fine when you break the law or for non-compliant activity that justifies more than a warning, but less than a criminal conviction – it's like getting a parking ticket.

An Infringement Notice will be handed or posted to you. A warning letter may be issued instead, if appropriate.

The reasons for the fine will be on the Infringement Notice along with your rights.

In legal terms, these are strict liability offences, which means you may have broken the law even if you didn't mean to. They do not require any court action, and do not give you a criminal conviction.

To issue a fine a Customs officer needs to have reasonable grounds to believe an offence has been committed.

Further Information

Go to www.customs.govt.nz/infringements

email: infringement@customs.govt.nz or

phone: 0800 428 786

Description of offence under the Customs and Excise Act 2018	Section
Using an unlicensed area for actions that must be done in a Customs-controlled Area	68(4)
Failing to comply with term, condition, or restriction of a Customs-controlled Area licence	69(1)
Licensee fails to comply with requirement to provide Customs facilities or store goods in Customs-controlled Area	71(1)
Purchaser does not retain or control goods as directed pending a dispute resolution	132(1)
Seized goods are not secured, are altered, disposed or removed, or are not returned to Customs	180(1)
Failing to account for goods or produce documents about the movement of goods	234(1)(a)
Failing to produce goods	234(1)(b)
Failing to produce goods for inspection	234(1)(c)
Detained goods are not kept safe, are altered, disposed or removed, or are not returned to	246(1)

Description of offence under the Customs and Excise Act 2018	Section
Failing to produce records or documents requested under section 251, preventing a Customs officer from making copies, or failing to answer questions about records or documents	253(1)(a)
Failing to produce records or documents requested under section 252, preventing a Customs officer from making copies, or failing to answer questions about records or documents	253(1)(b)
Licensee of Customs approved area for storing exports (CASE) fails to provide Customs facilities or store goods as required	280(1)
Registered user fails to comply with conditions for the security of a unique user identifier (UUI)	331(1)
An unregistered user uses a unique user identifier (UUI) to authenticate transmission of a document	331(2)
Registered user, or the nominated representative of a registered user, uses a UUI that is not theirs to validate a transmission	331(3)
Failing to retain records in a specified place for the set period	356(1)
Failing to make records available, provide copies, or answer questions about them	356(3)
Failing to provide access to records or to provide them in the set form and manner	358(3)
Altering goods subject to Customs control	359(1)(a)
Interfering with goods subject to Customs control	359(1)(b)
Unpacking or repacking goods subject to Customs control	359(1)(c)
Removing goods under Customs control from the place Customs has directed that the goods be stored	359(1)(d)
Opening, altering, breaking or erasing seals on goods in or on a craft without permission	361(2)
Person in charge of craft fails to ensure no one opens, alters, breaks or erases seals on goods or craft	361(4)
Using Customs seal to package goods	362(1)(a)
Altering, removing, damaging or interfering with a Customs seal used to package goods	362(1)(b)
Using Customs seals, markings, substance or devices other than for the Secure Exports Scheme	362(1)(c)
Tampering or interfering with a sealed and secured Customs package by adding other goods	362(1)(d)
Failing to make entry as required	363(1)(a)
Making an entry that is wrong or incorrect (erroneous)	364(1)(a)
Making an incorrect or false (erroneous) declaration or written statement	366(1)(a)
Producing or delivering incorrect or false (erroneous) documents	366(1)(b)
Producing or delivering false documents	367(1)
Failing or refusing to answer questions	383(1)(a)
Giving incorrect answers when required to answer questions	383(1)(b)
Possessing or bringing to New Zealand documents that suggest that they are Customs documents, and as a consequence could be used for Customs purposes	386(1)
Exporting or transporting for export prohibited goods	388(1)(b)
Failing to notify Customs that you are intending to export goods that may be put to a prohibited use	388(1)(c)
Failing to comply with terms or conditions of a licence, permit or consent to import or export prohibited goods	388(1)(e)
Failing to enter goods for export according to the rules, loading goods for export before an entry is made, delaying export or failing to notify Customs as to the reason why goods weren't exported immediately, re-landing export goods in New Zealand	393(1)(a)
Failing to comply with a Customs officer's request about goods being exported	393(1)(b)
Failing to keep or maintain records required by a levy order.	419(1)
Failing to make return required by a levy order	419(2)
Failing to produce records required by an auditor	419(4)