

# **NEW ZEALAND CUSTOMS SERVICE**

## **CUSTOMS AND EXCISE ACT 1996**

### **CUSTOMS (EXCISABLE GOODS ENTRY) AMENDMENT RULES 2016**

PURSUANT to Section 288(1)(f) and 288(12) 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 application

#### **RULES**

##### **1. Title, Commencement, Application and Purpose**

- (1) These rules may be cited as the Customs (Excisable Goods Entry) Amendment Rules 2016.
- (2) These rules shall come into force on 1 February 2017.
- (3) In these rules, the Customs (Excisable Goods Entry) Rules 1997 are referred to as the principal rules.
- (4) These rules require approved licensees to include remission in their entry.

##### **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 by that section.
- (c) The term "the Regulations" means the Customs and Excise Regulations 1996.

##### **3. Schedule Amendment**

The Schedule is amended by revoking form C6 and substituting the form C6 set out in the schedule of these Rules.

##### **4. Rules applying to Remission**

Where the Chief Executive is satisfied that a Licensee has adequate and effective systems for recording and verifying losses under regulations 60 and 63 of the Regulations and claims remission in accordance with regulations 60, 61 and 63 of the Regulations the Licensee must provide in either the C6 form 'Remarks' field or the 'Remarks' field in Schedule 2 the following:

- (a) the total value of the remission(s) for the entry period,
- (b) a description of the remission(s) with reference to regulations 60, 61 and/or 63, and
- (c) the total volume of losses by litre for the entry period.

##### **5. Rules to Continue in Force**

Rules to continue in force except to the extent they are amended by these rules.

Dated at Wellington this 14 day of December 2016.



Carolyn Tremain  
Chief Executive

---

**Notice Under Section 288(7) of the Act.**

Copies of these rules are available for inspection on the Customs Service website at <http://www.customs.govt.nz/news/resources/legal/Pages/default.aspx> or at any of the following Customs Offices:

- |              |   |  |
|--------------|---|--|
| Auckland     | – | The Customhouse<br>50 Anzac Avenue, Auckland Central, Auckland 1010        |
| Wellington   | – | The Customhouse<br>1 Hinemoa Street, Harbour Quays, Wellington             |
| Christchurch | – | The Customhouse<br>6 Orchard Road, Christchurch Airport, Christchurch 8053 |
| Dunedin      | – | The Customhouse<br>32 Portsmouth Drive, South Dunedin, Dunedin 9012        |

Copies of these rules may be purchased from the New Zealand Customs Service, Private Bag 1928, Dunedin 9054.

## Schedule 1, C6

Client reference		<b>EXCISE</b>		Entry number	
Payment method (Drawback)					
Licensee / Owner	Code	Agent		Code	
Customs controlled area	Code			Code	
Entry period		I ..... (Licensee/owner) declare that the particulars contained in this entry are true and correct.  Signature ..... Date...			
<b>OTHER INFORMATION</b>		Remarks: This allows for any further information to be supplied, including Remission (Enter the total value of remission(s) for the entry period, type of remission(s) and the total volume of losses by litre for the entry period).			
Code	Data				
<b>DETAIL LINE INFORMATION</b>					
Detail line no.	Description of goods		Excise item		
<b>1</b>					
Statistical unit	Statistical quantity		Supplementary unit	Supplementary quantity	
ALAC (whole NZ\$)	GST on ALAC NZ\$	Excise duty NZ\$	Less excise duty credit NZ\$	Total payable NZ\$	
<b>OTHER INFORMATION</b>					
Code	Data				
<b>DETAIL LINE INFORMATION</b>					
Detail line no.	Description of goods		Excise item		
<b>2</b>					
Statistical unit	Statistical quantity		Supplementary unit	Supplementary quantity	
ALAC (whole NZ\$)	GST on ALAC NZ\$	Excise duty NZ\$	Less excise duty credit NZ\$	Total payable NZ\$	
<b>OTHER INFORMATION</b>					
Code	Data				
<b>ENTRY TOTAL</b>					
				Total payable NZ\$	