

**NEW ZEALAND CUSTOMS SERVICE****CUSTOMS AND EXCISE ACT 1996****CUSTOMS (EXCISABLE GOODS ENTRY) AMENDMENT RULES 2017**

PURSUANT to Section 288(1)(f) and 288(12) of the Customs and Excise Act 1996, the Chief Executive hereby makes the following amendments to the Customs (Excisable Goods Entry) Rules 1997.

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

- (1) These rules may be cited as the Customs (Excisable Goods Entry) Rules 2017.
- (2) These rules shall come into force on 30 June 2017.
- (3) These rules shall apply for the purpose of prescribing the form in which entries of excisable goods may be made using the JBMS should the licensee or the owner of the goods elect to do so.

**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) "Prescribed form" or "form" means a form prescribed by the Chief Executive and set out in Schedule 1 to these rules; and a reference to a numbered form is a reference to the form so prescribed and numbered.
- (d) The term "the Principal Rules" means the Customs (Excisable Goods Entry) Rules 1997.

**3. Principle Rules Amended**

- (1) In Rule (2) of the Principal Rules, insert new Rules 2(d) and 2(e) as follows:
  - (d) The term "legacy message" means the message lodgement and content provided to the New Zealand Customs Service in Electronic Message E3 using electronic declarations provided by existing legacy systems.
  - (e) The term "KTC" means kilos of tobacco content.
- (2) Rule 4(a)(ii) of the Principal Rules is hereby revoked and substituted with new rule 4(a)(ii) as follows:
  - (ii) If submitted electronically to Customs, either:
    - (A) In Electronic Message Format E3, for home consumption entries made using the legacy message, or

(B) In Electronic Message Format E3A for home consumption entries made using the JBMS.

- (3) In Rule 4(c) of the Principal Rules, delete "a Customs computerised entry processing system" and replace with "the legacy message".
- (4) In Rule 4 of the principal Rules, after Rule 4(c), insert new Rule 4(ca) as follows:

(ca) Every entry made by the use of the JBMS shall be completed in accordance with the requirements set out in the Electronic Message Format E3A, and in accordance with Schedule 2 to these rules.

- (5) Form C6 in Schedule 1 of the Principal Rules is hereby revoked and substituted with the form set out in Schedule 1 to these rules.
- (6) Form C6CS in Schedule 1 of the Principal Rules is hereby revoked and substituted with the form set out in Schedule 2 to these rules.
- (7) In Schedule 1 of the Principal Rules after the Electronic Message Format, insert Electronic Message Format E3A set out in Schedule 3 to these rules.
- (8) Schedule 2 of the Principal Rules is hereby revoked and substituted with the new Schedule 2 set out in Schedule 4 to these Rules.

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

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

## Schedule 1



Te Mana Arai o Aotearoa

Form C6

**EXCISE ENTRY**

Client reference		Entry type <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 or KTC (whichever is relevant) for the entry period).			
Code	Data				
<b>DETAIL LINE INFORMATION</b>					
Detail line no. <b>1</b>	Description of goods			Excise item	
Statistical unit	Statistical quantity	Supplementary unit	Supplementary quantity	ACC NZ\$	GST on ACC NZ\$ PFM NZ\$
GST on PFM NZ\$	HPA NZ\$	GST on HPA 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. <b>2</b>	Description of goods			Excise item	
Statistical unit	Statistical quantity	Supplementary unit	Supplementary quantity	ACC NZ\$	GST on ACC NZ\$ PFM NZ\$
GST on PFM NZ\$	HPA NZ\$	GST on HPA 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\$

## Schedule 2



Te Mana Arai o Aotearoa

Form C6CS

### CONTINUATION SHEET

#### FOR EXCISE ENTRY

(FOR USE WITH MORE THAN TWO DETAIL LINES)

DETAIL LINE INFORMATION									
Detail line no.	Description of goods				Excise item				
Statistical unit	Statistical quantity	Supplementary unit	Supplementary quantity		ACC NZ\$	GST on ACC NZ\$		PFM NZ\$	
GST on PFM NZ\$	HPA NZ\$	GST on HPA NZ\$		Excise duty NZ\$	Less excise duty credit NZ\$		Total payable NZ\$		
OTHER INFORMATION									
Code	Data								
DETAIL LINE INFORMATION									
Detail line no.	Description of goods				Excise item				
Statistical unit	Statistical quantity	Supplementary unit	Supplementary quantity		ACC NZ\$	GST on ACC NZ\$		PFM NZ\$	
GST on PFM NZ\$	HPA NZ\$	GST on HPA NZ\$		Excise duty NZ\$	Less excise duty credit NZ\$		Total payable NZ\$		
OTHER INFORMATION									
Code	Data								
DETAIL LINE INFORMATION									
Detail line no.	Description of goods				Excise item				
Statistical unit	Statistical quantity	Supplementary unit	Supplementary quantity		ACC NZ\$	GST on ACC NZ\$		PFM NZ\$	
GST on PFM NZ\$	HPA NZ\$	GST on HPA NZ\$		Excise duty NZ\$	Less excise duty credit NZ\$		Total payable NZ\$		
OTHER INFORMATION									
Code	Data								
DETAIL LINE INFORMATION									
Detail line no.	Description of goods				Excise item				
Statistical unit	Statistical quantity	Supplementary unit	Supplementary quantity		ACC NZ\$	GST on ACC NZ\$		PFM NZ\$	
GST on PFM NZ\$	HPA NZ\$	GST on HPA NZ\$		Excise duty NZ\$	Less excise duty credit NZ\$		Total payable NZ\$		
OTHER INFORMATION									
Code	Data								

## Schedule 3

### Electronic Message Format E3A

Message Type  
Transaction Type  
Submitter Code  
Declarant code  
Declarant Phone and/or Email  
Broker code (if lodged by broker)  
Senders Reference Number  
Excise Period  
Processing port  
Excise Client Code  
Customs Controlled Area (CCA) Code  
Customs Payment Method

#### Summary Totals

Tariff Duty in NZD  
Goods and Services Tax in NZD  
Health Promotion Agency Levy  
Accident Compensation Corporation Levy  
Petroleum Fuel Monitoring Levy  
Excise Credit  
Total Amount

#### Detail Lines

Line Item Number  
Goods Description  
Excise Item  
Statistical Quantity  
Statistical Unit  
Supplementary Quantity  
Supplementary Unit  
Excise Credit  
Tariff Duty in NZD  
Goods and Services Tax in NZD  
Health Promotion Agency Levy  
Accident Compensation Corporation Levy  
Petroleum Fuel Monitoring Levy

#### Other information

Code  
Value

## Schedule 4

### Rule 4(c), (ca) and (d)

## Schedule 2

### PART A

#### EXCISE ENTRIES

General requirements:

- (a) The declaration on the entry is to be completed in full.
- (b) For electronic entries in place of a signature, the declarant must use the unique user identifier issued to her or him by the Customs.
- (c) The requirements and form for completing both the manual **Excise Entry (Form C6)**, and either **Electronic Message Format** are set out below.
- (d) In this Schedule, the term "electronic format" means an electronic message format when using the legacy message or the JBMS.
- (e) "CCA" when used in this Schedule is an abbreviation for Customs controlled area.
- (f) All fields on the entry or electronic format must be completed unless otherwise stated.

#### EXCISE ENTRY FOR HOME CONSUMPTION (FORM C6) OR ELECTRONIC MESSAGE

#### Entry Number

Note: This number is created by Customs and the field is to be left blank.

#### Client Reference

Note: This is used as a means of identifying a client's entry and must be a unique number for the transaction within the client's system.

#### Processing Port

Notes:

- i. This field in the electronic format is used to identify the Customs office at which entry processing is requested.
- ii. The codes for requested processing ports are set out in Part B to this Schedule.

#### Payment Method

Note: The method of payment is **CASH** only (excludes payments by way of deferred accounts and broker deferred accounts).

#### Licensee/Owner and Code

Notes: For manual entries, the full trading name and excise code of the licensee/owner must be stated.

- i. For electronic entries, only the code is to be stated.
- ii. The code is available on request made to Customs.

#### Agent and Code

Notes:

- i. For manual entries, the full trading name and code of the agent must be stated.
- ii. For electronic entries, only the code is to be stated.
- iii. Where the licensee/owner and agent codes are the same, the agent's name and code are to be left blank.

## **Customs-Controlled Area and Code**

Notes:

- i. For a manual entry, the trading name and code of the CCA is required. Where a licensee has more than one CCA code, Customs may provide guidance.
- ii. For electronic entries, only the code is required. Where a licensee has more than one CCA code, Customs may provide guidance.

## **Declarant's code**

Notes:

- i. For electronic entries, only the declarant's code must be stated.
- ii. For manual entries, the declarant's code is to be entered, if held.

## **Declaration**

Note: For a manual entry, the licensee or owner or agent's full name, the signature and date must be completed.

## **Entry Period**

Notes:

- i. Licensees/owners have been allocated reporting periods on a monthly, six monthly, and annual basis.
- ii. State the month, or the last month of the reporting period, that the goods were removed from the CCA.

## **Other Information – Code and Data**

Notes:

- i. Only information that applies to the total entry is to be recorded in these fields. Data that is relevant only to a detailed line is to be recorded against that line.
- ii. These fields must state the appropriate code and data which is available from Customs.

## **Remarks**

Notes:

- i. This allows additional information to be supplied.
- ii. Where a licensee has adequate and effective systems for recording and verifying losses under Regulations 60 and 63 of the Customs & Excise Regulations 1996 and claims remission in accordance with regulations 60, 61 and 63 of the Regulations, the licensee must provide the following:
  - (a) The total value of the remission(s);
  - (b) A description of the remission(s) applied for with reference to regulations 60, 61 and/or 63; and
  - (c) The total volume of losses by litre or KTC (whichever is relevant) for the entry period.

## **Detail Line Number**

Note: Detail lines are to be numbered sequentially starting with the number 1.

## **Description of Goods**

Notes:

- i. The goods must be clearly and correctly described, in English.
- ii. The volume of alcohol in any alcoholic product is required to be shown for goods that are dutiable in accordance with the volume of alcohol present in the product.

## **Excise Item**

Note: State the excise classification of the goods by reference to the excise item number and statistical key code in accordance with Part A of the Excise and Excise-equivalent Duties Table.

### **Statistical Unit and Statistical Quantity**

Note: State the quantity and appropriate statistical unit as set out in Part A of the Excise and Excise-equivalent Duties Table.

### **Supplementary Unit and Supplementary Quantity**

Note: If the duty calculation requires a second quantity amount (and unit), the supplementary unit and value is to be stated. An example is goods that are dutiable in accordance with the volume of alcohol present in the good.

### **HPA NZ \$**

Note: State the amount of HPA (Health Promotion Agency) levy payable expressed in New Zealand dollars.

### **GST on HPA NZ \$**

Note: GST is payable on the HPA levy and is to be shown and expressed in New Zealand dollars.

### **ACC NZ \$**

Note: State the amount of ACC (Accident Compensation Corporation) levy payable expressed in New Zealand dollars where applicable.

### **GST on ACC NZ \$**

Note: GST is payable on the ACC levy and is to be shown and expressed in New Zealand dollars.

### **PFM NZ \$**

Note: State the amount of PFM (Petroleum Fuel Monitoring) levy payable expressed in New Zealand dollars where applicable.

### **GST on PFM NZ \$**

Note: GST is payable on the PFM levy and is to be shown and expressed in New Zealand dollars.

### **Excise Duty NZ \$**

Notes:

- i. State the amount of excise duty in accordance with Part A of the Excise and Excise-equivalent Duties Table.
- ii. The amount is based on the total clearance from the CCA for the entry period allocated to the licensee/owner.
- iii. For electronic entries when no excise duty is payable, then "**0.00**" is to be stated.

### **Less Excise Duty Credit NZ \$**

Notes:

- i. State any credits of excise duty expressed in New Zealand dollars.
- ii. For electronic entries when no excise duty credits are claimed, then "**0.00**" is to be stated.

### **Total Payable NZ \$**

Notes:



- i. State the total sum of duty, HPA, ACC, PFM, GST on HPA, ACC, PFM, less excise duty credit (if any) for the detail line, expressed in New Zealand dollars.
- ii. For electronic entries when no amount is payable then "**0.00**" is to be stated.

**Other Information, Code and Data**

Notes:

- i. Only data that is relevant only to a detailed line is to be recorded against a detail line.
- ii. These fields must state the appropriate code and data which is available from Customs.

**Total Payable NZ \$**

Notes:

- i. This field relate to the total payments from each detail line.
- ii. Total amounts are to be expressed in New Zealand dollars.

## **ENTRY FOR TRANSPORTATION BETWEEN CUSTOMS CONTROLLED AREAS (FORM C6A)**

### **Licensee's Reference**

Note: This is used as a means of identifying a client's entry and must be a unique number for this transaction within the client's system.

### **Sheet 1 of**

Note: Insert the total number of pages covered by the entry.

### **Licensee and Code**

Note: The full trading name and code of the licensee of the CCA from which the goods are removed must be stated.

### **Originating Customs-Controlled Area and Code**

Note: State the full trading name, code and postal address of the originating CCA from which goods are to be removed.

### **Receiving Customs-Controlled Area and Code**

Note: State the full trading name, code and postal address of the receiving CCA.

### **Detail Line Number**

Note: Detail lines are to be numbered sequentially starting with the number 1.

### **Description of goods**

Note: The goods must be clearly and correctly described, in English.

### **Excise Item**

Note: This field must state the excise classification of the goods by reference to the excise item number and statistical key code in accordance with Part A of the Excise and Excise-equivalent Duties Table.

### **Statistical Unit and Statistical Quantity**

Note: This field must state the quantity and appropriate statistical unit in accordance with Excise and Excise-equivalent Duties Table.

### **% of alcohol (where applicable)**

Note: In the case of alcoholic products, the strength of the product must be specified in accordance with rule 5 of the Customs (Volume of Alcohol) Rules 2013.

### **Number and Kinds of Packages**

Note: State the number and kinds of packages to be used to remove the goods, for example 10 pallets or 6 containers or 1 tanker.

### **Remarks**

Note: The licensee of the originating CCA must sign the entry on removal of the goods.

### **Receiving Licence**

Note: The licensee of the receiving CCA must acknowledge the receipt on the entry by signing it.

**PART B**

**Processing Ports**

NZAKL	Auckland
NZCHC	Christchurch
NZDUD	Dunedin
NZIVC	Invercargill
NZNPE	Napier
NZNSN	Nelson
NZNPL	New Plymouth
NZTRG	Tauranga
NZWLG	Wellington

Dated at Wellington this       day of May 2017.

Carolyn Tremain  
Chief Executive

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**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.