

Customs and Excise Amendment Regulations 1998

PURSUANT to the Customs and Excise Act 1996, His Excellency the Administrator of the Government, acting by and with the advice and consent of the Executive Council, makes the following regulations.

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1 Title and commencement

- (1) These regulations may be cited as the Customs and Excise Amendment Regulations 1998, and are part of the Customs and Excise Regulations 1996¹ (“the principal regulations”).
- (2) These regulations come into force at 3 pm on 25 May 1998.

2 Conditions on which drawback allowed

Regulation 68(1) of the principal regulations is amended by adding the following paragraph:

- “(d) Where—
- “(i) A motor vehicle described in tariff heading 87.03 (other than a motor home or ambulance); or
 - “(ii) A light commercial vehicle of a kind that was, before the coming, into force of the Tariff (Motor Vehicles) Amendment Order 1998. described in any of tariff items 8704.21.11, 8704.31.11, or 8704.90.11—

¹ SR 1996/232

is exported or is to be exported on or after 3 pm on 25 May 1998, the exporter satisfies the Chief Executive, whether by production of a contract of sale or otherwise, that the vehicle is not intended to be subsequently imported into New Zealand within a 12-month period following the date of the exportation of the vehicle.”

MARIE SHROFF,
Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations but is intended to indicate their general effect.

These regulations, which come into force at 3 pm on 25 May 1998, amend the Customs and Excise Regulations 1996.

Regulation 68 of the principal regulations is amended to impose a condition on the payment of drawback of duty in respect of certain motor vehicles. The effect of the new condition is that, before a drawback of duty will be allowed, the exporter of the vehicle must satisfy the Chief Executive of the New Zealand Customs Service that the vehicle is not intended to be subsequently imported into New Zealand within a 12-month period following the date of the exportation of the vehicle.

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