



# Customs and Excise (Fees) Regulations 2004

Silvia Cartwright, Governor-General

## Order in Council

At Wellington this 18th day of October 2004

Present:

Her Excellency the Governor-General in Council

Pursuant to sections 40A, 50A, and 287 of the Customs and Excise Act 1996, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

### Contents

1	Title	5	New regulation 28A inserted
2	Commencement	28A	Export entry transaction fee
3	New regulation 13A inserted 13A Inward cargo transaction fee	6	New regulation 29A inserted 29A Outward cargo transaction fee
4	New regulation 24A substituted 24A Import entry transaction fee		

## Regulations

### 1 Title

- (1) These regulations are the Customs and Excise (Fees) Regulations 2004.
- (2) In these regulations, the Customs and Excise Regulations 1996<sup>1</sup> are called “the principal regulations”.

<sup>1</sup> SR 1996/232

## 2 Commencement

These regulations come into force on 1 December 2004.

## 3 New regulation 13A inserted

The principal regulations are amended by inserting, after regulation 13, the following regulation:

### “13A Inward cargo transaction fee

- “(1) The following persons must pay an inward cargo transaction fee:
- “(a) every person who gives the Customs advance notice of the matters in section 21(1)(a)(v) and (vi) of the Act (which relate to cargo for discharge within New Zealand (whether commercial or non-commercial) and commercial cargo not intended for discharge within New Zealand):
  - “(b) every person who lodges a document that the Chief Executive requires under regulation 26(2) when—
    - “(i) that document relates to goods on a craft being imported by 1 or more importers; and
    - “(ii) in relation to any 1 importer’s goods, no duty is payable or the total duty payable is less than \$50.
- “(2) The inward cargo transaction fee is,—
- “(a) if the advance notice or document described in subclause (1) relates to cargo or goods carried on a ship or boat, \$352; or
  - “(b) if the advance notice or document described in subclause (1) relates to cargo or goods carried on an aircraft, \$30.
- “(3) The inward cargo transaction fee is payable to the Customs to assist in meeting costs and expenses incurred by the Customs in undertaking the following functions and duties relating to the importation of goods:
- “(a) processing the information contained in an advance notice or document described in subclause (1):
  - “(b) identifying and assessing the nature of any risk associated with, or arising from, the cargo or goods to which an advance notice or document described in subclause (1) relates:
  - “(c) inspecting consignments identified under paragraph (b) as giving rise to risk.

- “(4) The inward cargo transaction fee is payable no later than the following date:
- “(a) if, on the last day of the month in which an advance notice or document described in subclause (1) is given to the Customs (**month A**) the person required by subclause (1) to pay an inward cargo transaction fee has incurred a total of \$50 or more in inward cargo transaction fees, export entry transaction fees, and outward cargo transaction fees, the 20th day of the month following month A:
  - “(b) if, on the last day of month A the person required by subclause (1) to pay an inward cargo transaction fee has incurred a total of less than \$50 in inward cargo transaction fees, export entry transaction fees, and outward cargo transaction fees, the earlier of the 2 following dates:
    - “(i) the 20th day of the month following the month in which the total of inward cargo transaction fees, export entry transaction fees, and outward cargo transaction fees incurred by the person becomes \$50 or more:
    - “(ii) the 20th day of the third month following month A.
- “(5) An inward cargo transaction fee is not payable, or if already paid must be refunded, if the advance notice or document to which it relates is cancelled with the permission of a Customs officer.
- “(6) The inward cargo transaction fee is inclusive of goods and services tax.”

#### **4 New regulation 24A substituted**

The principal regulations are amended by revoking regulation 24A, and substituting the following regulation:

##### **“24A Import entry transaction fee**

- “(1) The following persons must pay an import entry transaction fee of \$22:
- “(a) every person who makes an import entry under section 39(1) of the Act in relation to goods on which the total duty payable is \$50 or more:

- “(b) every person who lodges a document under regulation 25(i)(iii) in relation to goods on which the total duty payable is \$50 or more:
  - “(c) every person who lodges a document that the Chief Executive requires under regulation 26(2) in relation to goods imported on the same craft for a single importer on which the total duty payable is \$50 or more.
- “(2) The import entry transaction fee is payable to the Customs to assist in meeting costs and expenses incurred by the Customs in undertaking the following functions and duties relating to the importation of goods:
- “(a) processing the information contained in an import entry or document described in subclause (1):
  - “(b) identifying and assessing the nature of any risk associated with, or arising from, the goods to which an import entry or document described in subclause (1) relates:
  - “(c) inspecting consignments identified under paragraph (b) as giving rise to risk.
- “(3) The import entry transaction fee is payable with the duty payable on the goods in relation to which the import entry or the document described in subclause (1) is made or lodged.
- “(4) Despite subclause (1), an import entry transaction fee is not payable if the import entry or document described in subclause (1) relates only to—
- “(a) goods that the Chief Executive is satisfied, under section 116(1) of the Act, have been temporarily imported; or
  - “(b) goods conveyed, removed, or transhipped for export; or
  - “(c) goods subject to the control of the Customs that are to be transported from 1 Customs controlled area to another Customs controlled area for future Customs clearance; or
  - “(d) goods in relation to which an entry has already been made and the duty paid because an entry was made in respect of those goods when an earlier consignment was found to be short packed, short shipped, or short landed; or
  - “(e) goods in relation to which full details are not available in order to make a full or complete entry; or
  - “(f) goods that—

- “(i) are for the person’s own personal, non-commercial use and not for resale; and
  - “(ii) have a Customs value that, together with the Customs value of any other goods imported by or for the person on the same craft on which those goods arrived, or, in the case of a postal article, together with the Customs value of any other goods imported by or for the person in the same dispatch of mail, amounts to less than \$1,000.
- “(5) An import entry transaction fee is not payable, or if already paid must be refunded, if—
- “(a) the import entry to which it relates is cancelled under section 42 of the Act; or
  - “(b) the document described in subclause (1) to which it relates is withdrawn or cancelled with the permission of a Customs officer.
- “(6) The import entry transaction fee is inclusive of goods and services tax.”

## 5 New regulation 28A inserted

The principal regulations are amended by inserting, after regulation 28, the following regulation:

### “28A Export entry transaction fee

- “(1) Every person who makes an export entry under section 49(1) of the Act must,—
- “(a) if the entry relates to goods being entered for export under a Customs-approved secure exports scheme, pay an export entry transaction fee of \$4; or
  - “(b) in any other case, pay an export entry transaction fee of \$5.75.
- “(2) The export entry transaction fee is payable to the Customs to assist in meeting costs and expenses incurred by the Customs in undertaking the following functions and duties relating to the exportation of goods:
- “(a) processing the information contained in an export entry;
  - “(b) identifying and assessing the nature of any risk associated with, or arising from, the goods to which an export entry relates;
  - “(c) inspecting consignments identified under paragraph (b) as giving rise to risk.

- “(3) The export entry transaction fee is payable no later than the following date:
- “(a) if, on the last day of the month in which an export entry is made (**month A**) the person required by subclause (1) to pay an export entry transaction fee has incurred a total of \$50 or more in export entry transaction fees, inward cargo transaction fees, and outward cargo transaction fees, the 20th day of the month following month A:
  - “(b) if, on the last day of month A the person required by subclause (1) to pay an export entry transaction fee has incurred a total of less than \$50 in export entry transaction fees, inward cargo transaction fees, and outward cargo transaction fees, the earlier of the 2 following dates:
    - “(i) the 20th day of the month following the month in which the total of export entry transaction fees, inward cargo transaction fees, and outward cargo transaction fees incurred by the person becomes \$50 or more:
    - “(ii) the 20th day of the third month following month A.
- “(4) An export entry transaction fee is not payable, or if already paid must be refunded, if the export entry to which it relates is cancelled under section 42 of the Act.
- “(5) The export entry transaction fee is inclusive of goods and services tax.”

## 6 New regulation 29A inserted

The principal regulations are amended by inserting, after regulation 29, the following regulation:

### “29A Outward cargo transaction fee

- “(1) Every person who delivers a document of the kind referred to in subclause (2) to the Customs must pay an outward cargo transaction fee specified in subclause (3).
- “(2) The document is—
- “(a) a document that—
    - “(i) the Chief Executive requires to support an outward report under section 34(a) of the Act; and

- “(ii) relates to cargo on the craft in respect of which the outward report is made; or
- “(b) a document of the kind referred to in regulation 29(2) that is presented to a Customs officer for the purpose of obtaining permission for the goods described in that document to be loaded for export.
- “(3) The outward cargo transaction fee is,—
  - “(a) if a document described in subclause (2) relates to cargo carried on a ship or boat, \$11.25; or
  - “(b) if a document described in subclause (2) relates to cargo carried on an aircraft, \$3.75.
- “(4) The outward cargo transaction fee is payable to the Customs to assist in meeting costs and expenses incurred by the Customs in undertaking the following functions and duties relating to the exportation of goods:
  - “(a) processing the information contained in a document described in subclause (2):
  - “(b) identifying and assessing the nature of any risk associated with, or arising from, the cargo to which a document described in subclause (2) relates:
  - “(c) inspecting consignments identified under paragraph (b) as giving rise to risk.
- “(5) The outward cargo transaction fee is payable no later than the following date:
  - “(a) if, on the last day of the month in which a document described in subclause (2) is delivered to the Customs (**month A**) the person required by subclause (1) to pay an outward cargo transaction fee has incurred a total of \$50 or more in outward cargo transaction fees, inward cargo transaction fees, and export entry transaction fees, the 20th day of the month following month A:
  - “(b) if, on the last day of month A the person required by subclause (1) to pay an outward transaction fee has incurred a total of less than \$50 in outward cargo transaction fees, inward cargo transaction fees, and export entry transaction fees, the earlier of the 2 following dates:
    - “(i) the 20th day of the month following the month in which the total of outward cargo transaction fees, inward cargo transaction fees, and export entry

transaction fees incurred by the person becomes \$50 or more:

“(ii) the 20th day of the third month following month A.

- “(6) An outward cargo transaction fee is not payable, or if already paid must be refunded, if the document to which it relates is cancelled with the permission of a Customs officer.
- “(7) The outward cargo transaction fee is inclusive of goods and services tax.”

Diane Morcom,  
Clerk of the Executive Council.

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### Explanatory note

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

These regulations, which come into force on 1 December 2004, amend the Customs and Excise Regulations 1996 (“the principal regulations”). These regulations prescribe 4 new fees that arise from the costs and expenses incurred by the Customs in undertaking certain functions and duties relating to the importation and exportation of goods (*see* sections 40A and 50A of the Customs and Excise Act 1996 (the Act)).

*Regulation 3* inserts a *new regulation 13A* into the principal regulations, which prescribes a new inward cargo transaction fee. The inward cargo transaction fee is payable by the following persons:

- every person who gives the Customs advance notice of the matters in section 21(1)(a)(v) and (vi) of the Act (which relate to cargo for discharge within New Zealand (whether commercial or non-commercial) and commercial cargo not intended for discharge within New Zealand);
- every person who lodges a document that the Chief Executive requires under regulation 26(2) of the principal regulations when—
  - that document relates to goods on a craft being imported by 1 or more importers; and
  - in relation to any 1 importer’s goods, no duty is payable or the total duty payable is less than \$50.

*Regulation 4* substitutes a new *regulation 24A* in the principal regulations, which prescribes a new import entry transaction fee. The import entry transaction fee replaces the import transaction fee and is payable by the following persons:

- every person who makes an import entry under section 39(1) of the Act in relation to goods on which the total duty payable is \$50 or more;
- every person who lodges a document under regulation 25(i)(iii) of the principal regulations in relation to goods on which the total duty payable is \$50 or more;
- every person who lodges a document that the Chief Executive requires under regulation 26(2) of the principal regulations in relation to goods imported on the same craft for a single importer on which the total duty payable is \$50 or more.

*Regulation 5* inserts a new *regulation 28A* into the principal regulations, which prescribes a new export entry transaction fee. The export entry transaction fee is payable by every person who makes an export entry under section 49(1) of the Act.

*Regulation 6* inserts a new *regulation 29A* into the principal regulations, which prescribes a new outward cargo transaction fee. The outward cargo transaction fee is payable by every person who delivers 1 of the following documents to the Customs:

- a document that—
  - the Chief Executive requires to support an outward report under section 34(a) of the Act; and
  - relates to cargo on the craft in respect of which the outward report is made; or
- a document of the kind referred to in regulation 29(2) of the principal regulations that is presented to a Customs officer for the purpose of obtaining permission for the goods described in that document to be loaded for export.

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Issued under the authority of the Acts and Regulations Publication Act 1989.

Date of notification in *Gazette*: 21 October 2004.

These regulations are administered in the New Zealand Customs Service.

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