



Customs and Excise (Fees) Amendment Regulations 2008

Anand Satyanand, Governor-General

Order in Council

At Wellington this 26th day of May 2008

Present:

His Excellency the Governor-General in Council

Pursuant to section 287 of the Customs and Excise Act 1996, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

Contents

	Page
1 Title	2
2 Commencement	2
3 Principal regulations amended	2
4 Annual licence fees	2
5 New Schedule 1 substituted	2
Schedule	3
New Schedule 1 substituted	

Regulations

- 1 Title**

These regulations are the Customs and Excise (Fees) Amendment Regulations 2008.
- 2 Commencement**

These regulations come into force on 1 July 2008.
- 3 Principal regulations amended**

These regulations amend the Customs and Excise Regulations 1996.
- 4 Annual licence fees**

Regulation 10 is amended by adding the following subclause:
“(5) Where alternative amounts are shown in Schedule 1 for a fee payable in respect of any Customs controlled area, the fee is the lower amount if the total gross revenues obtained by the licensee, in the most recently completed fiscal year, from the sale of dutiable goods held in the Customs controlled area or areas did not exceed \$200,000; in all other cases the fee is the higher amount.”
- 5 New Schedule 1 substituted**

Schedule 1 is revoked and the Schedule 1 set out in the Schedule of these regulations substituted.

Schedule r 5
New Schedule 1 substituted
Schedule 1 r 10
**Annual licence fees for Customs
controlled areas**

Customs controlled area	Annual licence fee* (\$)
Customs controlled area licensed for the purpose specified in section 10(c) of the Act	675.00
Customs controlled area licensed for the purpose specified in section 10(b) of the Act:	
(a) where a new licence is granted to the applicant in respect of the area:	2,812.50
(b) where a licence is already held:	
(i) higher	2,812.50
(ii) lower	450.00
Customs controlled area licensed for the purpose specified in regulation 6(b):	
(a) where a new licence is granted to the applicant in respect of the area:	2,812.50
(b) where a licence is already held:	
(i) higher	2,812.50
(ii) lower	450.00
Customs controlled area licensed for the purpose specified in section 10(b) of the Act and for the purpose specified in regulation 6(b):	
(a) where a new licence is granted to the applicant in respect of the area:	2,812.50
(b) where a licence is already held:	
(i) higher	2,812.50
(ii) lower	450.00

*The fees prescribed in this schedule are inclusive of goods and services tax under the Goods and Services Tax Act 1985.

Martin Bell,
for 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 on 1 July 2008, amend the Customs and Excise Regulations 1996.

The regulations amend the annual licence fees payable by licensees in respect of customs controlled areas. The existing fees remain unchanged except for a reduced fee of \$450 that is set for the renewal of licences held by licensees whose total gross revenues obtained, in the previous fiscal year, from the sale of dutiable goods did not exceed \$200,000.

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

Date of notification in *Gazette*: 29 May 2008.

These regulations are administered by the New Zealand Customs Service.
