



Customs and Excise Amendment Regulations 2010

Anand Satyanand, Governor-General

Order in Council

At Wellington this 24th day of May 2010

Present:

His Excellency the Governor-General in Council

Pursuant to sections 40A and 287 of the Customs and Excise Act 1996, His Excellency the Governor-General, acting on the recommendation of the Minister of Customs after being satisfied that the consultation requirement in section 40A(3) of that Act has been fulfilled, and on the advice and with the consent of the Executive Council, makes the following regulations.

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Regulations

1 Title

These regulations are the Customs and Excise Amendment Regulations 2010.

2 Commencement

These regulations come into force on 1 July 2010.

3 Principal regulations amended

These regulations amend the Customs and Excise Regulations 1996.

4 Import entry transaction fee

(1) Regulation 24A is amended by repealing subclause (1) and substituting the following subclause:

“(1) An import entry transaction fee of \$24.75 must be paid by every person who—

“(a) makes (whether voluntarily or in compliance with the Act) an import entry under section 39(1) of the Act:

“(b) lodges a document under regulation 25(i)(iii) in relation to goods on which the total duty payable is \$50 or more:

“(c) lodges a document required by the Chief Executive under regulation 26(2) in relation to goods imported on the same craft by a single importer:

“(d) gives security for goods that the Chief Executive is satisfied have been temporarily imported in accordance with section 116(1) of the Act.”

(2) Regulation 24A is amended by repealing subclause (4) and substituting the following subclause:

“(4) Despite subclause (1), an import entry transaction fee is not payable if the import entry, document, or transaction described in subclause (1) relates only to—

“(a) goods conveyed, removed, or trans-shipped for export; or

“(b) goods subject to the control of the Customs that are to be transported from one Customs controlled area to another Customs controlled area for future Customs clearance; or

- “(c) 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
 - “(d) goods in relation to which full details are not available in order to make a full or complete entry; or
 - “(e) goods that—
 - “(i) accompany a passenger on a craft; and
 - “(ii) are for the person’s own personal, non-commercial use and not for resale; or
 - “(f) any recreational craft that has arrived under its own power from a point outside New Zealand and any goods (being goods of a class for use or consumption on board a craft) carried on that craft.”
- (3) Regulation 24A(5)(a) is amended by omitting “section 42” and substituting “section 155A”.
- (4) Regulation 24A is amended by adding the following subclause:
- “(7) In subclause (4)(f), **recreational craft** means any yacht or boat that is used primarily for recreational purposes (including use as the owner’s residence) and is not offered or used for hire or reward (for example, as a passenger carrier).”

Michael Webster,
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 2010, amend the Customs and Excise Regulations 1996 (the **principal regulations**).

These regulations amend regulation 24A of the principal regulations (which requires the payment of an import entry transaction fee (the **fee**) in specified situations) to make the following changes:

- the fee (currently \$24.75) must also be paid in respect of—
 - an import entry made voluntarily under section 39(1) of the Customs and Excise Act 1996; and
 - any goods that are temporarily imported under section 116(1) of that Act; and
 - any unaccompanied passenger baggage and effects:
- the exemption from payment of the fee is extended to apply to—
 - personal and non-commercial goods (of any value) that accompany a passenger on a craft; and
 - any recreational craft that has arrived in New Zealand under its own power, and any goods for use or consumption on that craft:
- regulation 24A(1)(c), which requires payment of the fee for any document lodged under regulation 26(2) that relates to goods imported on the same craft by a single importer, is amended by removing the threshold that the total duty payable on the goods must be \$50 or more to attract the fee.

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

Date of notification in *Gazette*: 27 May 2010.

These regulations are administered by the New Zealand Customs Service.
