



Customs and Excise Amendment Regulations (No 3) 2019

Patsy Reddy, Governor-General

Order in Council

At Wellington this 9th day of December 2019

Present:

Her Excellency the Governor-General in Council

These regulations are made under sections 403, 407, and 412 of the Customs and Excise Act 2018—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Customs made after consultation with the Minister of Commerce and Consumer Affairs in accordance with section 407(1)(b) of that Act.

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Regulations

1 Title

These regulations are the Customs and Excise Amendment Regulations (No 3) 2019.

2 Commencement

These regulations come into force on 1 January 2020.

3 Principal regulations

These regulations amend the Customs and Excise Regulations 1996 (the **principal regulations**).

4 Regulations 51A to 51E replaced

Replace regulations 51A to 51E with:

51A Originating goods

- (1) For the purposes of the Act and the Tariff Act 1988, particular goods are treated as the produce or manufacture of Singapore if the goods satisfy all applicable requirements set out in Chapter 3 and Annex 3.1 of the Singapore CEP Agreement.
- (2) In this regulation, **Singapore CEP Agreement** means the Agreement between Singapore and New Zealand on a Closer Economic Partnership done at Singapore on 14 November 2000 as amended by the Protocol to Amend the Agreement between Singapore and New Zealand on a Closer Economic Partnership done at Singapore on 17 May 2019.

Michael Webster,
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 amend the Customs and Excise Regulations 1996 (the **principal regulations**) and come into force on 1 January 2020.

Under the Tariff Act 1988, duty is imposed on imported goods. The duty is collected by the New Zealand Customs Service under the Customs and Excise Act 2018. Different rates of duty apply to goods depending on their place of origin. Preferential rates apply to countries with which New Zealand has free-trade agreements and that are recognised in the principal regulations.

Goods originating in Singapore are entitled to a preferential rate because New Zealand and Singapore entered into a free-trade agreement in 2000. That agreement was amended by protocol done at Singapore on 17 May 2019. Those amendments will come into force on 1 January 2020. Chapter 3 and Annex 3.1 of the amended agreement set out rules of origin (including product-specific rules and other applicable requirements) for goods imported to New Zealand from Singapore under the Singapore CEP Agreement.

These regulations amend the principal regulations so that those rules of origin are incorporated by reference.

The full titles of the agreements between New Zealand and Singapore are—

- the Agreement between Singapore and New Zealand on a Closer Economic Partnership done at Singapore on 14 November 2000; and
- the Protocol to Amend the Agreement between Singapore and New Zealand on a Closer Economic Partnership done at Singapore on 17 May 2019.

Their full text is available at <https://www.mfat.govt.nz/en/trade/free-trade-agreements/free-trade-agreements-in-force/nz-singapore-closer-economic-partnership/>

The rules of origin (which are incorporated into the regulations from Chapter 3 and Annex 3.1) are also available—

- at <https://www.customs.govt.nz/business/tariffs/preferential-tariffs/>; and
- in accordance with section 52 of the Legislation Act 2012 (as applied by section 412(3) of the Customs and Excise Act 2018).

Regulatory impact assessment

A regulatory impact assessment is not required for these regulations because a national interest analysis was prepared by the Ministry of Foreign Affairs and Trade on 15 November 2018 relating to the making of the Protocol to amend the Singapore CEP Agreement.

A copy of the national interest analysis can be found at <https://www.mfat.govt.nz/en/trade/free-trade-agreements/free-trade-agreements-in-force/nz-singapore-closer-economic-partnership/national-interest-analysis/>

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 12 December 2019.

These regulations are administered by the New Zealand Customs Service.