

## CUSTOMS AMENDMENT BILL

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### EXPLANATORY NOTE

THIS Bill amends the Customs Act 1966.

*Clause 1* relates to the Short Title.

*Clause 2* amends section 19 of the principal Act to provide for the making of regulations prescribing fees for the processing of entries and for goods entered pursuant to an approved item under Part I or entered under Part II of the Customs Tariff.

*Clause 3* inserts a new section 19A in the principal Act to provide for Tariff classification opinions.

*Subsection (1)* provides that any person may apply in writing to the Collector for a Tariff classification opinion in respect of any goods.

*Subsection (2)* provides that the Collector, on receipt of the prescribed fee, may give a Tariff classification opinion in respect of all or any of the goods and, subject to *subsections (3) and (4)* of the section, the Tariff classification opinion shall apply in respect of the goods on importation.

*Subsection (3)* provides that opinion shall not apply on importation of the goods where—

- (a) The goods do not accord with the description of the goods supplied with the application for the opinion; or
- (b) There has been an amendment to the Tariff in relation to the classification of the goods after the date of the opinion, and on or before the date of importation.

*Subsection (4)* empowers the Collector to cancel the opinion in respect of any goods at any time and the opinion is to have no force or effect in relation to the goods on or after the date of the cancellation, providing that the opinion is to continue to apply in respect of any goods—

- (a) Which are imported within 6 months of the date of cancellation of the opinion pursuant to a binding contract entered into before that date; or
- (b) Which are being exported for direct shipment to New Zealand at the date of cancellation of the opinion; or
- (c) Which are imported on or before the date of the cancellation of the opinion, but have not been entered for home consumption before that date.

*Subsection (5)* provides for regulations to be made prescribing fees for the supplying of the opinions.

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*Hon. Margaret Shields*

## CUSTOMS AMENDMENT

### ANALYSIS

Title	2. Making of entries
1. Short Title	3. Tariff classification opinion

### A BILL INTITULED

#### **An Act to amend the Customs Act 1966**

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

**1. Short Title**—This Act may be cited as the Customs Amendment Act 1986, and shall be read together with and deemed part of the Customs Act 1966\* (in this Act referred to as the principal Act).

10 **2. Making of entries**—Section 19 of the principal Act (as amended by section 3 of the Customs Act Amendment Act (No. 2) 1978) is hereby further amended by adding the following subsection:

15 “(4) The Governor-General may from time to time by regulations made under this Act prescribe annual or other fees to be paid for the processing of entries and for goods entered pursuant to an approved item under Part I of the Tariff or entered under Part II of the Tariff.”

20 **3. Tariff classification opinion**—The principal Act is hereby amended by inserting, after section 19 (as amended by section 2 of this Act) the following section:

\*R.S. Vol. 2, p. 57

Amendments: 1979, No. 7, Part I; 1979, No. 137, Part I; 1980, No. 5, Part I; 1980, No. 33, Part I; 1981, No. 2, Part I; 1981, No. 6, Part I; 1981, No. 20; 1982, No. 9, Part I; 1982, No. 112, Part I; 1982, No. 126; 1983, No. 5, Part I; 1983, No. 41, Part I; 1984, No. 6, Part I; 1985, No. 145, Part I

“19A. (1) Any person may apply in writing to the Collector, giving full particulars of any goods, for a Tariff classification opinion in respect of the goods.

“(2) The Collector may, on receipt of the prescribed fee, give in writing a Tariff classification opinion in respect of all or any of the goods referred to in the application and, subject to **subsections (3) and (4)** of this section, the Tariff classification of the goods as stated in the opinion shall apply in respect of the entry of the goods on importation by or on behalf of the applicant.

“(3) Notwithstanding **subsection (2)** of this section, a Tariff classification opinion in respect of any goods shall not apply on importation of the goods—

“(a) Where the goods imported do not accord with the particulars of the goods supplied with the application for the opinion; or

“(b) Where there has been an amendment to the Tariff in relation to the classification of the goods after the date on which the opinion was given and on or before the date of importation.

“(4) The Collector may at any time cancel in writing the whole or any part of any Tariff classification opinion in respect of any goods and the opinion shall have no force or effect in relation to the goods on or after the date of the cancellation:

“Provided that the opinion shall, notwithstanding the cancellation, but subject to **subsection (3)** of this section, continue to apply in respect of any goods,—

“(a) Where the goods are imported within 6 months of the date of cancellation of the opinion pursuant to a binding contract entered into before that date; or

“(b) Where the goods have left the place of manufacture or warehouse in the country from which they are being exported for direct shipment to New Zealand at the date of the cancellation of the opinion; or

“(c) Where the goods are imported on or before the date of the cancellation of the opinion but have not been entered for home consumption.

“(5) The Governor-General may from time to time by regulations made under this Act prescribe the fees, sufficient to cover the reasonable costs involved, for supplying Tariff classification opinions.”