



THE CUSTOMS REGULATIONS 1968, AMENDMENT NO. 38

CATHERINE A. TIZARD, Governor-General

ORDER IN COUNCIL

At Wellington this 30th day of January 1995

Present:

THE RIGHT HON. D. C. MCKINNON PRESIDING IN COUNCIL

PURSUANT to the Customs Act 1966, Her Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

REGULATIONS

1. Title and commencement—(1) These regulations may be cited as the Customs Regulations 1968, Amendment No. 38, and shall be read together with and deemed part of the Customs Regulations 1968* (hereinafter referred to as the principal regulations).

*S.R. 1968/169 (Reprinted with Amendments Nos. 1-9: S.R. 1975/284)

Amendment No. 10: S.R. 1976/531
 Amendment No. 11: S.R. 1977/69
 Amendment No. 12: S.R. 1977/146
 Amendment No. 13: S.R. 1978/278
 Amendment No. 14: S.R. 1979/97
 Amendment No. 15: S.R. 1980/190
 Amendment No. 16: S.R. 1980/238
 Amendment No. 17: S.R. 1981/163
 Amendment No. 18: S.R. 1981/238
 Amendment No. 19: S.R. 1981/503
 Amendment No. 20: S.R. 1982/136
 Amendment No. 21: S.R. 1983/143
 Amendment No. 22: S.R. 1983/183
 Amendment No. 23: S.R. 1984/277
 Amendment No. 24: S.R. 1986/282
 Amendment No. 25: *(Revoked by S.R. 1988/236)*
 Amendment No. 26: S.R. 1986/383
 Amendment No. 27: S.R. 1987/94
 Amendment No. 28: S.R. 1988/21
 Amendment No. 29: S.R. 1988/236
 Amendment No. 30: S.R. 1989/129
 Amendment No. 31: S.R. 1989/244
 Amendment No. 32: S.R. 1992/340
 Amendment No. 33: S.R. 1992/389
 Amendment No. 34: S.R. 1994/146
 Amendment No. 35: S.R. 1994/238
 Amendment No. 36: S.R. 1994/314
 Amendment No. 37: S.R. 1995/4

(2) These regulations shall come into force on the 3rd day of March 1995.

2. Entries—Regulation 9A of the principal regulations (as inserted by regulation 2 of the Customs Regulations 1968, Amendment No. 32) is hereby amended by omitting from subclause (2)(b) the expression “3 days”, and substituting the expression “1 day”.

3. Unique user identifiers—The principal regulations are hereby amended by inserting, after regulation 9D (as inserted by regulation 2 of the Customs Regulations 1968, Amendment No. 32), the following regulation:

“9E. (1) The Chief Executive shall allocate unique user identifiers for use in relation to the Customs computer system.

“(2) Where an entry is made by means of an electronic message, the person making the entry shall, in the transmission of the message, use the unique user identifier allocated to that person by the Chief Executive.”

4. Notice of delivery for home consumption—The principal regulations are hereby amended by revoking regulation 16, and substituting the following regulation:

“16. The authority for the delivery of goods from the control of Customs for home consumption shall be in such form or manner as the Comptroller may approve.”

5. Records to be kept by importers—The principal regulations are hereby amended by inserting, after regulation 17A (as inserted by regulation 4 of the Customs Regulations 1968, Amendment No. 32), the following regulation:

“17B. (1) The records that shall be kept for the purposes of section 25A (1) of the Act are those records set out in Schedule 1A to these regulations.

“(2) The records referred to in subclause (1) of this regulation shall be kept in a manner that will enable the Customs to readily ascertain the liability for duty of the person required to keep the records and the nature of the goods imported by that person.

“(3) Each of the records referred to in subclause (1) of this regulation shall be kept for a period of 7 years from the date it was made.”

6. When entry to be made—The principal regulations are hereby amended by revoking regulation 31, and substituting the following regulation:

“31. (1) Subject to section 55 (1) of the Act, entry of goods shall be made within 21 working days after their arrival.

“(2) The Comptroller may require, in respect of any class or classes of entry, that the entry be made at a particular place.”

7. New Schedule inserted—The principal regulations are hereby amended by inserting as Schedule 1A the Schedule set out in the Schedule to these regulations.

Reg. 7

SCHEDULE

NEW SCHEDULE 1A INSERTED IN PRINCIPAL REGULATIONS

Reg. 17^B

"SCHEDULE 1A

RECORDS TO BE KEPT BY IMPORTERS

1. Ordering and purchase records, including:
 - Orders
 - Confirmations of orders
 - Purchase agreements
 - Product specifications
 - Contracts
 - Invoices
 - Correspondence and other communications between the importer and all parties related to an import transaction
 - Conditions of purchase
 - Royalty agreements
 - Commissions and brokerage details
 - Pro forma invoices
 - Pricing agreements
 - Records of negotiation of pricing arrangements
 - Warranty agreements.
2. Shipment and importation records, including:
 - Bills of lading
 - Waybills
 - Air waybills
 - Consolidator waybills
 - Shipping instructions
 - Freight forwarders instructions
 - Insurance papers
 - Consignment notes
 - Import charges and accounting details (including agents fees, customs charges, wharf charges, and other fees and charges)
 - Entry documentation (including certificates, permits, and licence)
 - Entries required to be made under the Customs Act 1966
 - Packing lists.
3. Stock and sales records, including:
 - Inward goods registers
 - Stock registers
 - Orders and confirmations
 - Sales records
 - Receipts journals
 - Consignment notes
 - Cash books
 - Costing records.
4. Banking and accounting records, including:
 - Letters of credit
 - Applications for letter of credit
 - Bank drafts
 - Remittance advice
 - Records detailing non-cash compensation transactions
 - Credit card transactions
 - Telegraphic money transfers
 - Offshore monetary transactions
 - Domestic cheque records
 - Evidence of payment by any other means.

SCHEDULE—*continued*NEW SCHEDULE 1A INSERTED IN PRINCIPAL REGULATIONS—*continued*“SCHEDULE 1A—*continued*”RECORDS TO BE KEPT BY IMPORTERS—*continued*

5. Charts and codes of accounts, accounting instruction manuals, and the system and programme documentation that describes the accounting system used by the importer.
6. Papers, books, registers, discs, films, tapes, sound tracks, and other devices or things in or on which records referred to in this Schedule are recorded or stored.”

MARIE SHROFF,
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 3 March 1995, amend the Customs Regulations 1968 to bring into effect changes to the electronic import entry regime run by the Customs Department.

Regulation 2 amends regulation 9A of the principal regulations to provide that an entry of goods that are imported by air will not be accepted by Customs if it is made more than 1 day before the date on which the goods are imported. Regulation 9A currently allows for an entry to be made up to 3 days before the date on which the goods are imported.

Regulation 3 inserts a new regulation 9E into the principal regulations. This regulation provides that persons who are entitled to use the Customs computer system shall be allocated a unique user identifier for use in relation to that system by the Chief Executive of the Customs Department. When an entry is made by means of an electronic message, the person making the entry must use the unique user identifier allocated to that person.

Regulation 4 revokes regulation 16 of the principal regulations, and substitutes a new regulation 16. The new regulation provides that the authority for delivery of goods from the control of Customs for home consumption shall be in such form or manner as the Comptroller may approve.

Regulation 5 inserts a new regulation 17B into the principal regulations. This regulation prescribes the records that must be kept by importers for the purposes of section 25A of the Customs Act 1966, the manner in which they must be kept, and the period of time for which they must be kept.

Regulation 6 revokes regulation 31 of the principal regulations, and substitutes a new regulation. The new regulation provides that, subject to section 55 (1) of the Customs Act 1966, entry of goods shall be made within 21 working days after their arrival. It also provides that the Comptroller may require in respect of any class or classes of entry, that the entry be made at a particular place.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 2 February 1995.
These regulations are administered in New Zealand Customs.