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1988/237



**THE CUSTOMS TARIFF CLASSIFICATION OPINION FEES  
REGULATIONS 1988**

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RONALD DAVISON  
Administrator of the Government

ORDER IN COUNCIL

At Wellington this 3rd day of October 1988

Present:

HIS EXCELLENCY THE ADMINISTRATOR OF THE GOVERNMENT IN COUNCIL

PURSUANT to section 19A (6) of the Customs Act 1966, His Excellency the Administrator of the Government, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

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REGULATIONS

**1. Title and commencement**—(1) These regulations may be cited as the Customs Tariff Classification Opinion Fees Regulations 1988.

(2) These regulations shall come into force 28 days after the date of their notification in the *Gazette*.

**2. Fees for Tariff classification opinions**—(1) Applications for Tariff classification opinions shall be made in writing accompanied by the fee prescribed in this regulation.

(2) Subject to subclause (3) of this regulation, a fee of \$143 shall be payable to the Collector of Customs for each written Tariff classification opinion supplied to the applicant.

(3) In addition to the fee prescribed in subclause (2) of this regulation, the applicant for a Tariff classification opinion shall pay to the Collector an additional fee of \$39 per hour or part thereof for time in excess of one hour spent in the preparation of the written opinion.

(4) Where before the Collector has prepared a Tariff classification opinion the applicant notifies in writing to the Collector that the opinion is no longer required, the Collector may, at the Collector's discretion, refund or remit in whole or in part the fee paid or payable pursuant to this regulation.

**3. Payment of additional fee**—The due date for the payment of the additional fee pursuant to regulation 2 (3) of these regulations shall be 20 days after the issue of a tax invoice on which the fee is billed, and such fee shall be recoverable at the suit of the Collector as a debt due and owing to the Crown.

**4. Goods and services tax included**—The fees prescribed by these regulations are inclusive of goods and services tax under the Goods and Services Tax Act 1985.

**5. Revocation**—The Customs Tariff Classification Opinion Fee Regulations 1987\* are hereby revoked.

MARIE SHROFF,  
Clerk of the Executive Council.

\*S.R. 1987/376

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#### EXPLANATORY NOTE

*This note is not part of the regulations, but is intended to indicate their general effect.*

These regulations, which come into force 28 days after the date of their notification in the *Gazette*, prescribe the fees payable for supplying Tariff classification opinions. The fees consist of an initial fee of \$143 and an additional fee of \$39 for each hour or part thereof in excess of one hour spent in the preparation of the opinion. Fees may be refunded or remitted in certain circumstances.

The fees include goods and services tax.

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Issued under the authority of the Regulations Act 1936.  
Date of notification in *Gazette*: 6 October 1988.  
These regulations are administered in the Customs Department.