

**Reprint
as at 1 October 2018**

Customs and Excise Amendment Act (No 2) 1998

Public Act 1998 No 38
Date of assent 3 June 1998

Customs and Excise Amendment Act (No 2) 1998: repealed, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).

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An Act to amend the Customs and Excise Act 1996

BE IT ENACTED by the Parliament of New Zealand as follows:

Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this eprint. See the notes at the end of this eprint for further details.

This Act is administered by the New Zealand Customs Service.

1 Short Title

This Act may be cited as the Customs and Excise Amendment Act (No 2) 1998, and is part of the Customs and Excise Act 1996 (“the principal Act”).

2 Interpretation

- (1) This subsection substituted the definition of the term **New Zealand** in s 2(1) of the principal Act.
- (2) Section 2(2) of the Customs and Excise Amendment Act 1996 is consequentially repealed.

3 Goods subject to control of Customs

- (1) This subsection substituted s 20(1)(a) and inserted s 20(1)(aa) of the principal Act.
- (2) This subsection inserted s 20(2) of the principal Act.

4 Entry of excisable goods

- (1) This subsection amended s 70(1) of the principal Act.
- (2) This subsection inserted s 70(1A) of the principal Act.

5 Regulations relating to entry of excisable goods

This section inserted s 71(aa) of the principal Act.

6 Other refunds and remissions of duty

This section amended s 113(3) of the principal Act.

7 Imposition of penalty

- (1) This subsection amended s 128(7)(f) of the principal Act.
- (2) This subsection substituted s 128(7)(j) of the principal Act.
- (3) This subsection substituted s 128(7)(o) and (p) of the principal Act.

8 Giving of notice

- (1) This subsection substituted s 284(1)(g) of the principal Act.
- (2) This subsection substituted s 284(2)(f) of the principal Act.
- (3) This subsection substituted s 284(3)(e) of the principal Act.

9 Transitional provisions relating to investigations of offences under Customs Act 1966

This section inserted s 305A of the principal Act.

Eprint notes

1 *General*

This is an eprint of the Customs and Excise Amendment Act (No 2) 1998 that incorporates all the amendments to that Act as at the date of the last amendment to it.

2 *About this eprint*

This eprint is not an official version of the legislation under section 18 of the Legislation Act 2012.

3 *Amendments incorporated in this eprint*

Customs and Excise Act 2018 (2018 No 4): section 442