

**Reprint
as at 1 October 2018**

Customs and Excise Amendment Act 2001

Public Act 2001 No 61
Date of assent 26 September 2001

Customs and Excise Amendment Act 2001: repealed, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).

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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 in the New Zealand Customs Service.

The Parliament of New Zealand enacts as follows:**1 Title**

- (1) This Act is the Customs and Excise Amendment Act 2001.
- (2) In this Act, the Customs and Excise Act 1996 is called “the principal Act”.

2 Commencement

- (1) Section 7 comes into force on 1 December 2001.
- (2) The rest of this Act comes into force on the day after the date on which it receives the Royal assent.

3 Entry of imported goods

Section 39 of the principal Act is amended by inserting, after subsection (3), the following subsection:

- (3A) Every person entering goods under this section may, in accordance with any conditions a Customs officer may impose,—
 - (a) inspect the goods; or
 - (b) draw samples from the goods.

4 Samples or illustrations

Section 45 of the principal Act is amended by adding, as subsection (2), the following subsection:

- (2) Any sample required to be furnished in accordance with subsection (1) must be as small as possible for the purpose for which it is taken.

5 Origin of fish or other produce of the sea

- (1) Section 64(2) of the principal Act is amended by omitting the words “, whose decision shall be final”.
- (2) Section 64 of the principal Act is amended by adding the following subsection:
- (3) A person who is dissatisfied with a decision of the Chief Executive under this section may, within 20 working days after the date on which notice of the decision is given, appeal to the Customs Appeal Authority against that decision.

6 Excise duty on spirits and other alcoholic beverages used in the manufacture of non-excisable products

Section 83(1) of the principal Act is amended by omitting the expression “99.55.00A”, and substituting the expression “99.55.00D”.

7 Duty credits

- (1) Section 85(1) of the principal Act is amended by inserting, after the words “excise duty”, the words “or excise-equivalent duty”.

- (2) Section 85(2) of the principal Act is amended by inserting, after the words “excise duty”, the words “or excise-equivalent duty”.
- (3) Section 85(3) of the principal Act is amended by inserting, after the words “excise duty” wherever they occur, the words “or excise-equivalent duty”.

8 Other refunds and remissions of duty

Section 113 of the principal Act is amended by repealing subsection (3), and substituting the following subsection:

- (3) The Chief Executive may refund or remit any excise-equivalent duty imposed under section 75—
 - (a) on goods of a class or kind that have been exempted from duty by the Minister of Commerce under section 8 of the Tariff Act 1988; or
 - (b) on alcoholic beverages (except ethyl alcohol of Tariff items 2207.10.19, 2207.10.29, 2207.20.01, or 2207.20.39) for use by the persons, in the places, and in the quantities that the Chief Executive may approve, and subject to any conditions that the Chief Executive thinks fit in the manufacture of any products approved in writing by the Chief Executive.

9 Examination of goods subject to control of Customs

Section 151 of the principal Act is amended by adding the following subsection:

- (6) Any sample taken in accordance with subsection (5) must be as small as possible for the purpose for which it is taken.

10 Securities for payment of duty

Section 156 of the principal Act is amended by inserting, after subsection (4), the following subsections:

- (4A) If the Chief Executive is satisfied that the obligations for which any security given in accordance with this section have been fulfilled, the person who gave the security must be released from the conditions of the security as soon as possible.
- (4B) Subsection (4A) is subject to section 92 and section 116.

11 Chief Executive to give written reasons for decisions open to appeal to Customs Appeal Authority

Section 283 of the principal Act is amended by inserting, after the words “Chief Executive” in the third place where they occur, the words “must be given without undue delay and”.

12 Schedule 3 amended

- (1) Part A of Schedule 3 of the principal Act is amended by inserting, before the items relating to excise item 99.10, the Excise item numbers and rates of duty set out in Part 1 of the Schedule of this Act.
- (2) The principal Act is amended by repealing so much of Part A of Schedule 3 as relates to Excise item number 99.35.30E (but not including the heading relating to that number), and substituting the Excise item number and rate of duty set out in Part 2 of the Schedule of this Act.
- (3) The principal Act is amended by repealing so much of Part A of Schedule 3 as relates to Excise item number 99.55.00A, and substituting the Excise item number and rate of duty set out in Part 3 of the Schedule of this Act.
- (4) Part B of Schedule 3 of the principal Act is amended by inserting, before the items relating to Tariff item 21.06, the Tariff items and rates of duty set out in Part 4 of the Schedule of this Act.
- (5) The principal Act is amended by repealing so much of Part B of Schedule 3 as relates to Tariff item number 2207.10.29 (but not including the heading relating to that number), and substituting the Tariff item number and rate of duty set out in Part 5 of the Schedule of this Act.

Schedule
Amendments to Schedule 3 of principal Act

Schedule
Amendments to Third Schedule of Customs and Excise Act 1996
(excise and excise-equivalent duties)

1

**New excise item numbers 99.05.10D to 99.05.60L added to Part A of
Third Schedule of principal Act**

Unit	Rates of duty
per l	30.842c
per l al	\$20.565
per l	\$1.6451
per l	\$2.0565
per l	\$3.7020
per l al	\$37.454

Wine and other edible ice which, if imported, would be classified within Tariff

05.00.21, 2105.00.29, 2105.00.31, 2105.00.39, 2105.00.41, or 2105.00.49:

containing more than 1.15 % vol., but not more than 2.5 % vol.

containing more than 2.5 % vol., but not more than 6 % vol.

containing more than 6 % vol., but not more than 9 % vol.

containing more than 9 % vol., but not more than 14 % vol.

containing more than 14 % vol., but not more than 23 % vol.

containing more than 23 % vol.

2

**New excise item number 99.35.30E substituted in Part A of Third
Schedule of principal Act**

Excise item number	Goods	Unit	Rates of duty
99.35.30E	<p>—In the quantities, and for the purposes, and subject to any conditions that the Chief Executive thinks fit and approves in writing,—</p> <p>(a) for use in museums, universities, hospitals, and other institutions approved by the Chief Executive; or</p> <p>(b) for scientific, educational, or other commercial or industrial application, except the manufacture of potable beverages</p>		Free

3

New excise item number 99.55.00D substituted in Part A of Third Schedule of principal Act

Excise item number	Goods	Unit	Rates of duty
99.55	—Other		
99.55.00D	Alcoholic beverages (except ethyl alcohol of Excise item number 99.35) for use by the persons, in the places, and in the quantities that the Chief Executive may approve, and subject to any conditions as the Chief Executive thinks fit in the manufacture of any products approved in writing by the Chief Executive	Free	Free

4

**New tariff items 2105.00.21 to 2105.00.49 added to Part B of Third
Schedule of principal Act**

Tariff item number	Goods	Unit	Rates of duty
21.05	Ice cream and other edible ice which, if manufactured in New Zealand, would be classified within Excise item number 99.05.10D, 99.05.20A, 99.05.30J, 99.05.40F, 99.05.50C or 99.05.60L:		
2105.00.21	—Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	30.842c
2105.00.29	—Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$20.565
2105.00.31	—Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.6451
2105.00.39	—Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.0565
2105.00.41	—Containing more than 14 % vol., but not more than 23 % vol.	per l	\$3.7020
2105.00.49	—Containing more than 23 % vol.	per l al	\$37.454

5

**New tariff item number 2207.10.29 substituted in Part B of Third
Schedule of principal Act**

Tariff item Goods number	Unit	Rates of duty
2207.10.2 —In the quantities, and for the purposes, and subject to any conditions that the Chief Executive thinks fit and approves in writing,— (a) for use in museums, universities, hospitals, and other institutions approved by the Chief Executive; or (b) for scientific, educational, or other commercial or industrial application, except the manufacture of potable beverages		Free

Eprint notes**1 *General***

This is an eprint of the Customs and Excise Amendment Act 2001 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