

**Reprint
as at 1 October 2018**

Customs and Excise Amendment Act (No 2) 2002

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Customs and Excise Amendment Act (No 2) 2002: repealed, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).

Contents

	Page
1 Title	3
2 Commencement	3
 Part 1 Amendments to principal Act 	
3 Interpretation	3
4 New section 40A inserted	4
40A Fees and charges relating to importation of goods	4
5 Prohibited imports	5
6 Entry of excisable goods	5
7 Regulations relating to entry of excisable goods	5
8 Indexation of rates of excise duty and excise-equivalent duty on alcoholic beverages and tobacco products	5
9 Imposition of penalty	5
10 Questioning persons	6
11 New sections 149 to 149D substituted	6
149 Persons to whom sections 149A and 149B(1) apply	6

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.

	149A	Preliminary search of persons by use of aids	6
	149B	Searching of persons if reasonable cause to suspect items hidden	7
	149C	Seizure of items found	8
	149D	Rights of persons detained under section 149B	8
12		New section 152 substituted	8
	152	Examination of goods no longer subject to control of Customs	9
13		New section 161 substituted	9
	161	Further powers in relation to documents	9
14		Search warrants	10
15		Entry and search under warrant	10
16		Arrest of offenders	11
17		New section 175A inserted	11
	175A	Detention of dangerous goods	11
18		Failure to produce or account for goods	12
19		New section 188A inserted	12
	188A	Failure or refusal to remain at place	12
20		New section 209A inserted	12
	209A	Publications imported in course of official duties	12
21		New section 223 substituted	13
	223	Power of Chief Executive to deal with petty offences	13
22		Goods forfeited	13
23		Application for order disallowing seizure where notice not received	14
24		New section 234A inserted	14
	234A	Condemnation if application discontinued	14
25		Waiver of forfeiture	14
26		Regulations	14
27		Chief Executive may make rules for certain purposes	14
28		Schedule 3 amended	14

Part 2

Amendments to Tariff Act 1988

29		Notes inserted in Chapters 22, 24, and 27 of Standard Tariff	15
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Schedule 1

Amendments to Schedule 3 of principal Act

Schedule 2

Further amendments to Schedule 3 of principal Act

17

The Parliament of New Zealand enacts as follows:

1 Title

- (1) This Act is the Customs and Excise Amendment Act (No 2) 2002.
- (2) In this Act, the Customs and Excise Act 1996 is called “the principal Act”.

2 Commencement

- (1) Sections 6, 7, 14, 15, 16, and 19 come into force 3 months after the date on which this Act receives the Royal assent.
- (2) The rest of this Act comes into force on the day after the date on which it receives the Royal assent.

Part 1

Amendments to principal Act

3 Interpretation

- (1) Section 2(1) of the principal Act is amended by inserting, after the definition of **duty**, the following definition:

electronic publication means any thing in which is recorded or stored any information that, by the use of any computer or other electronic device, is capable of being reproduced or shown as any word, statement, sign, image, or representation.

- (2) Section 2(1) of the principal Act is amended by repealing the definition of **importation**, and substituting the following definition:

importation,—

- (a) in relation to any goods, means the arrival of the goods in New Zealand in any manner, whether lawfully or unlawfully, from a point outside New Zealand; and
- (b) in relation to electronic publications referred to in section 54(1)(aa), includes the arrival of the electronic publication in New Zealand by transmission by any means (other than by broadcasting) from a point outside New Zealand.

- (3) Section 2(1) of the principal Act is amended by repealing the definition of **manufacture**, and substituting the following definition:

manufacture, in relation to goods specified in the Third Schedule, means,—

- (a) if the goods are tobacco, the process of cutting, pressing, grinding, crushing, or rubbing raw or leaf tobacco, or otherwise preparing raw or leaf tobacco or manufactured or partially manufactured tobacco, and of making cigarettes whether from duty-paid or from non-duty-paid tobacco, and of putting up for use or consumption scraps, waste, chippings, stems, or deposits of tobacco resulting from processing tobacco;
- (b) if the goods are a fuel, any operation, or process, involved in the production of the goods;
- (c) if the goods are neither tobacco nor a fuel,—

- (i) any operation, or process, involved in the production of the goods; and
 - (ii) any ancillary process (as defined in subsection (3)) that takes place on premises that are not licensed, or required to be licensed, under the Sale of Liquor Act 1989.
- (4) Section 2 of the principal Act is amended by adding the following subsection:
- (3) For the purposes of paragraph (c)(ii) of the definition of **manufacture** in subsection (1), the term **ancillary process**, in relation to the manufacture of goods specified in the Third Schedule that are neither tobacco nor a fuel, means any 1 or more of the following processes:
- (a) filtering the goods, diluting the goods, or blending the goods with other goods (whether the other goods are the same as, similar to, or different from, the goods):
 - (b) putting the goods for the first time into a container (for example, a bag, barrel, bottle, can, cask, drum, or keg) in which they might be presented, or from which they might be dispensed, for sale to the public or any member of the public:
 - (c) labelling or marking, for the first time, containers filled with the goods.

4 **New section 40A inserted**

The principal Act is amended by inserting, after section 40, the following section:

40A Fees and charges relating to importation of goods

- (1) Without limiting the power to make regulations under section 287, the Governor-General may, on the recommendation of the Minister, make regulations under section 287(1)(a) prescribing fees or charges, or both, that are payable to the Customs to meet or assist in meeting costs and expenses incurred by the Customs in exercising functions or powers, or performing duties, or providing services, under this Act that relate to the importation of goods.
- (2) The provisions of Part VIII that relate to the collection and recovery of duty apply to fees and charges prescribed by regulations of the kind described in subsection (1), as if those fees and charges were a duty.
- (3) Before making a recommendation under subsection (1) in relation to any proposed regulations, the Minister must be satisfied that the persons that the Minister considers are representative of interests likely to be substantially affected by the proposed regulations have been consulted about the proposed regulations to the extent that is reasonably practicable having regard to the circumstances of the case.
- (4) For the purposes of subsection (3), the Minister may take into account any relevant consultation undertaken by or on behalf of the Minister before this section comes into force.

- (5) A failure to comply with subsection (3) does not affect the validity of any regulations of the kind described in subsection (1).

5 Prohibited imports

- (1) Section 54(1) of the principal Act is amended by inserting, after paragraph (a), the following paragraph:

(aa) any electronic publication that is objectionable within the meaning of the Films, Videos, and Publications Classification Act 1993; or.

- (2) Section 54 of the principal Act is amended by inserting, after subsection (1), the following subsection:

(1A) Electronic publications the importation of which is prohibited by subsection (1)(aa) must be treated as if they were goods for the purposes of this Act (except for section 12 of the Goods and Services Tax Act 1985 which is deemed by section 1(3) of that Act to be part of this Act).

6 Entry of excisable goods

Section 70(1A)(b) of the principal Act is amended by omitting the word “manufacturer”, and substituting the word “owner”.

7 Regulations relating to entry of excisable goods

Section 71(aa) of the principal Act is amended by omitting the word “manufacturer”, and substituting the word “owner”.

8 Indexation of rates of excise duty and excise-equivalent duty on alcoholic beverages and tobacco products

The definition of **alcoholic beverages** in section 79(4) of the principal Act is amended—

- (a) by inserting, before the expression “21.06”, the expression “21.05,” ;
and
(b) by inserting, before the expression “99.35,”, the expression “99.05,
99.06,”.

9 Imposition of penalty

Section 128 of the principal Act is amended by inserting, before subsection (1), the following subsection:

(1AA) In this Part, **entry**, in relation to any goods or class of goods deemed by regulations made under section 40(d) to have been entered under section 39(1), includes a document that, under those regulations, the Chief Executive requires to be lodged with the Customs before the goods or class of goods will be deemed to be entered.

10 Questioning persons

Section 145 of the principal Act is amended by repealing subsection (2), and substituting the following subsection:

- (2) A Customs officer may question a person to whom this section applies as to any 1 or more of the following matters:
- (a) whether or not that person has or has had in that person's possession any dutiable, prohibited, uncustomed, or forfeited goods:
 - (b) the nature, origin, value, ownership, or intended destination of any goods of that kind:
 - (c) whether, under this Act, any debt (for example, in respect of any duty, duty refunded in error, recovery of the drawback of any duty, or penalty) is due to the Crown and payable by the person, or by a company, trust, partnership, or other enterprise of which that person is or was a director, manager, secretary, officer, or agent:
 - (d) the nature and extent of the debt (if any) of that kind.

11 New sections 149 to 149D substituted

The principal Act is amended by repealing section 149, and substituting the following sections:

149 Persons to whom sections 149A and 149B(1) apply

Sections 149A and 149B(1) apply to—

- (a) a person on board a craft that has arrived in, or is departing from, New Zealand; or
- (b) a person in the process of disembarking from, or embarking on to, a craft described in paragraph (a); or
- (c) a person who, having entered into New Zealand at a Customs place, remains in that Customs place.

149A Preliminary search of persons by use of aids

- (1) A Customs officer or member of the police may conduct a preliminary search of a person to whom this section applies, and may detain that person for the purposes of conducting that preliminary search.
- (2) A **preliminary search** is a search that—
 - (a) involves little or no physical contact between the person conducting the search and the person being searched; and
 - (b) is conducted by using an aid or aids such as a dog, or a chemical substance, or a mechanical, electrical, x-ray, imaging, or electronic device, or other similar aid, but not by any more invasive means.
- (3) If, after a preliminary search under subsection (1), a Customs officer or member of the police has reasonable cause to suspect that a person has hidden on or

about his or her person any thing described in section 149B(1)(a), (b), or (c), sections 149B to 149D apply.

149B Searching of persons if reasonable cause to suspect items hidden

- (1) A Customs officer or a member of the police may cause to be detained and searched a person to whom this subsection applies if the officer or member has reasonable cause to suspect that the person has hidden on or about his or her person—
 - (a) any dutiable, uncustomed, prohibited, or forfeited goods; or
 - (b) evidence relating to any such goods; or
 - (c) any thing that is or might be evidence of the contravention or possible contravention of this Act.
- (2) A Customs officer or a member of the police may also cause a person to be detained and searched if the officer or member has reasonable cause to believe that the person—
 - (a) either—
 - (i) has, within the preceding 24 hours, arrived in New Zealand at a place other than a Customs place; or
 - (ii) is about to depart from New Zealand from any place other than a Customs place; and
 - (b) has hidden on or about his or her person any thing described in subsection (1)(a), (b), or (c).
- (3) A Customs officer or member of the police may also cause a person to be detained and searched if the officer or member has reasonable cause to believe that the person—
 - (a) is not a person described in subsection (2) or section 149; and
 - (b) is in a Customs place; and
 - (c) has hidden on or about his or her person any thing described in subsection (1)(a), (b), or (c).
- (4) Reasonable force may be used if it is necessary for either or both of the following purposes:
 - (a) to detain the person:
 - (b) to search the person.
- (5) If a person is detained under subsection (1) or subsection (2) or subsection (3), and there is no suitable searcher available at the place where the search is to take place, the person detained may be taken to another place to be searched.
- (6) Any Customs officer or member of the police who searches a person under this section may require any person that the officer or member thinks necessary to assist him or her.

- (7) A search of a person may be conducted under this section whether or not that person has earlier been the subject of a preliminary search under section 149A.

149C Seizure of items found

- (1) A Customs officer or member of the police may seize any thing found on or about a person when carrying out a search under section 149B(1), (2), or (3) that the officer or member has reasonable cause to suspect is a thing described in section 149B(1)(a), (b), or (c).
- (2) Reasonable force may be used if it is necessary to seize the thing.

149D Rights of persons detained under section 149B

- (1) A person detained under section 149B(1), (2), or (3) must be informed of his or her right to be taken, before being searched, before an officer nominated for that purpose by the Chief Executive, or before a Justice of the Peace or Community Magistrate (a **reviewer**).
- (2) If a person detained under section 149B(1), (2), or (3) asks to be taken before a reviewer, in accordance with subsection (1), the Customs officer, or member of the police, as the case may be, must immediately take the person before the reviewer.
- (3) The reviewer before whom the person is taken may,—
- (a) in the case of a person detained under section 149B(1),—
 - (i) if it appears to the reviewer that there is reasonable cause to suspect that the person has hidden on or about his or her person any thing described in section 149B(1)(a), (b), or (c), direct that the person be searched; or
 - (ii) if it does not appear to the reviewer that there is reasonable cause to suspect that the person has hidden on or about his or her person any thing described in section 149B(1)(a), (b), or (c), direct that the person be released; or
 - (b) in the case of a person detained under section 149B(2) or (3),—
 - (i) if it appears to the reviewer that there is reasonable cause to believe that the person has hidden on or about his or her person any thing described in section 149B(1)(a), (b), or (c), direct that the person be searched; or
 - (ii) if it does not appear to the reviewer that there is reasonable cause to believe that the person has hidden on or about his or her person any thing described in section 149B(1)(a), (b), or (c), direct that the person be released.

12 New section 152 substituted

The principal Act is amended by repealing section 152, and substituting the following section:

152 Examination of goods no longer subject to control of Customs

- (1) This section applies to goods that have ceased to be subject to the control of the Customs but that the Chief Executive has reasonable grounds to suspect are—
 - (a) goods in respect of which an offence against this Act has been committed; or
 - (b) goods that are forfeited to the Crown under section 225.
- (2) The Chief Executive may require a person who has, or who the Chief Executive believes has, possession or control of the goods to produce them for inspection by a Customs officer.
- (3) A Customs officer may exercise in respect of the goods all the powers given by section 151.
- (4) A Customs officer may take and retain possession of goods produced under subsection (2) for the purposes of exercising the powers given by subsection (3), and may retain possession of the goods until the completion of the investigation into the grounds for suspecting that the goods—
 - (a) are goods in respect of which an offence against this Act has been committed; or
 - (b) are goods that are forfeited to the Crown under section 225.

Compare: 1966 No 19 s 204(1), (2).

13 New section 161 substituted

The principal Act is amended by repealing section 161, and substituting the following section:

161 Further powers in relation to documents

- (1) The Chief Executive may, by notice in writing, require a person, as and when specified in the notice,—
 - (a) to produce for inspection by a specified Customs officer documents or records that the Chief Executive considers necessary or relevant to—
 - (i) an investigation under this Act; or
 - (ii) an audit under this Act; or
 - (iii) the recovery of a debt due and payable to the Crown under this Act;
 - (b) to allow the specified Customs officer to take extracts from, or make copies of, documents or records of the kind referred to in paragraph (a);
 - (c) to appear before a specified Customs officer and answer all questions put to the person concerning—
 - (i) goods, or transactions relating to those goods, that are the subject of the investigation or audit, or that are relevant to the recovery of the debt, referred to in paragraph (a); or

- (ii) documents or records of the kind referred to in paragraph (a).
- (2) In this section, **person** includes an officer employed in, or in connection with, a government department, corporation, or local authority or, despite section 47B or section 47C of the Evidence Act 1908, an officer employed in, or in connection with, a bank.

Compare: 1966 No 19 s 218(2).

14 Search warrants

Section 167 of the principal Act is amended by repealing subsection (1), and substituting the following subsection:

- (1) A District Court Judge, Justice of the Peace, Community Magistrate, or Registrar (not being a constable) may issue a search warrant in the prescribed form if he or she is satisfied, on an application by a Customs officer in writing made on oath, that there are reasonable grounds to believe that there is, in or on any place or thing,—
- (a) any thing that there are reasonable grounds to believe may be evidence of—
 - (i) the commission of an offence against this Act or regulations made under this Act; or
 - (ii) the unlawful exportation or importation of goods; or
 - (b) any thing that there are reasonable grounds to believe is intended to be used for the purpose of—
 - (i) committing an offence against this Act or regulations made under this Act; or
 - (ii) unlawfully exporting or importing goods; or
 - (c) any thing that is liable to seizure under this Act.

15 Entry and search under warrant

Section 168 of the principal Act is amended by repealing subsections (3) and (4), and substituting the following subsections:

- (3) Every search warrant authorises the officer executing it—
- (a) to detain a person who is at the place referred to in the warrant when the officer arrives at that place, or who arrives at that place when the officer is executing the warrant, until the officer is satisfied that the person is not connected with the thing referred to in the warrant; and
 - (b) to search a person who is at the place referred to in the warrant when the officer arrives at that place, or who arrives at that place while the officer is executing the warrant if, at any time while executing the warrant, the officer reasonably believes that the thing referred to in the warrant may be on the person's body.

- (3A) A person who is at the place referred to in the warrant when the officer executing the warrant arrives at that place, or who arrives at that place while the officer is executing the warrant, must remain at that place until the earlier of the following events:
- (a) the search of that place is completed; or
 - (b) the officer, being satisfied that the person is not connected with the thing referred to in the warrant, permits the person to leave.
- (3B) A person who is being searched under subsection (3)(b) must remain at the place where he or she is being searched until the search is completed.
- (3C) A Customs officer or member of the police who has reasonable grounds to suspect that a person has refused or failed to comply with subsection (3A) or subsection (3B) may arrest that person without warrant under section 174(1).
- (3D) No person may be detained under subsection (3)(a) or (b) for a period of time that is unreasonable.
- (4) Reasonable force may be used if it is necessary for either or both of the following purposes:
- (a) to detain a person under subsection (3)(a):
 - (b) to search a person under subsection (3)(b).

16 Arrest of offenders

Section 174(1) of the principal Act is amended by inserting, after the expression “176”, the words “or section 188A”.

17 New section 175A inserted

The principal Act is amended by inserting, after section 175, the following section:

175A Detention of dangerous goods

- (1) A Customs officer may detain goods that he or she finds in the course of exercising any power of search or examination under this Act, if he or she believes on reasonable grounds that the goods—
- (a) are dangerous goods that may not be lawfully carried on an aircraft; and
 - (b) are proposed to be carried by an operator.
- (2) If a Customs officer detains goods under subsection (1), he or she must, as soon as practicable, deliver those goods into the custody of the Aviation Security Service or of the operator.
- (3) Once goods have been delivered under subsection (2), responsibility for those goods passes from the Customs to the Aviation Security Service or to the operator, as the case may be.
- (4) In this section,—

Aviation Security Service has the same meaning as in section 2 of the Civil Aviation Act 1990

dangerous goods has the same meaning as in section 2 of the Civil Aviation Act 1990

operator has the same meaning as in section 2 of the Civil Aviation Act 1990.

18 Failure to produce or account for goods

Section 187(1) of the principal Act is amended—

- (a) by omitting the expression “152”, and substituting the expression “152(2)” ; and
- (b) by omitting the words “of this Act”.

19 New section 188A inserted

The principal Act is amended by inserting, after section 188, the following section:

188A Failure or refusal to remain at place

- (1) A person commits an offence who—
 - (a) fails or refuses to remain at the place that is being searched under section 168(1)(a) until the earlier of the events specified in section 168(3A)(a) and (b); or
 - (b) fails or refuses to remain at the place where that person is being searched under section 168(3)(b) until that search is completed.
- (2) Every person who commits an offence against this section is liable on conviction to a term of imprisonment not exceeding 3 months, or to a fine not exceeding \$1,000, or both.

Compare: 1998 No 110 s 59(1)(a).

20 New section 209A inserted

The principal Act is amended by inserting, after section 209, the following section:

209A Publications imported in course of official duties

- (1) Nothing in section 209 makes it an offence for a New Zealand official to import a publication for the purposes of, and in the exercise or performance of, his or her official duties, functions, or powers (whether with the involvement of an overseas official or not).
- (2) In this section,—

New Zealand official means a person referred to in any of paragraphs (a) to (l) of section 131(4) of the Films, Videos, and Publications Classification Act 1993

overseas official means a person in a country other than New Zealand who holds an office in that country that corresponds to an office referred to in section 131(4) of the Films, Videos, and Publications Classification Act 1993, and who is exercising or performing the duties, functions, or powers of that office

publication has the same meaning as in section 2 of the Films, Videos, and Publications Classification Act 1993.

21 New section 223 substituted

The principal Act is amended by repealing section 223, and substituting the following section:

223 Power of Chief Executive to deal with petty offences

- (1) Subsection (2) applies to the following offences:
 - (a) an offence against this Act that is committed in relation to goods—
 - (i) the Customs value of which does not exceed \$1,000; or
 - (ii) on which duty payable under this Act does not exceed \$1,000; or
 - (iii) on which the duty evaded or attempted to be evaded does not exceed \$1,000:
 - (b) an offence against any of sections 180, 181, and 186.
- (2) If a person admits in writing that he or she has committed an offence to which this subsection applies and requests that the offence be dealt with summarily by the Chief Executive, the Chief Executive may, at any time before an information has been laid in respect of the offence, accept from that person payment of any sum, not exceeding \$500, that the Chief Executive thinks just in the circumstances of the case in full satisfaction of any fine or other penalty to which the person would otherwise be liable under this Act.
- (3) If the Chief Executive accepts any sum under subsection (2), the offender is not liable to be prosecuted for the offence in respect of which the payment was made.
- (4) If the Chief Executive declines to exercise his or her power under subsection (2), the admission in writing made by the offender is not admissible as evidence in any prosecution for that offence.

Compare: 1966 No 19 s 266.

22 Goods forfeited

- (1) Section 225(1)(l) of the principal Act is amended by omitting the expression “section 2”, and substituting the expression “section 2(1)”.
- (2) Section 225(1) of the principal Act is amended by inserting, after paragraph (l), the following paragraph:
 - (la) goods exported, or in respect of which an attempt to export has been made, that have been acquired in New Zealand, whether by the exporter or some other

person, by an act that amounts to a crime involving dishonesty within the meaning of section 2(1) of the Crimes Act 1961.

23 Application for order disallowing seizure where notice not received

Section 233(1) of the principal Act is amended by inserting, after the expression “232”, the words “or section 234A”.

24 New section 234A inserted

The principal Act is amended by inserting, after section 234, the following section:

234A Condemnation if application discontinued

If an application under section 231(1) or section 233(1) is discontinued, the goods are condemned to the Crown as if that application had been dismissed.

25 Waiver of forfeiture

Section 235(5) of the principal Act is amended by omitting the words “the power to waive forfeiture exercisable under this section”, and substituting the words “any of the Minister’s powers under this section, except this power of delegation”.

26 Regulations

Section 286(1)(o) of the principal Act is amended by inserting, after the words “excise duty”, the words “or excise-equivalent duty”.

27 Chief Executive may make rules for certain purposes

Section 288(1) of the principal Act is amended by adding the following paragraph:

- (i) prescribing the form and manner in which the following goods must be reported to the Customs:
- (i) goods exempted from the requirements of section 39(1) by regulations made under section 40(c);
 - (ii) goods deemed to be entered for the purposes of section 39(1) by regulations made under section 40(d);
 - (iii) goods exempted from the requirements of section 49(1) by regulations made under section 50(a);
 - (iv) goods deemed to be entered for the purposes of section 49(1) by regulations made under section 50(b).

28 Schedule 3 amended

(1) Part A of Schedule 3 of the principal Act is amended—

- (a) by inserting, before the items relating to Excise item 99.10, the Excise item numbers and rates of duty set out in Part A of Schedule 1; and

- (b) by omitting from Excise item number 99.75.22F the expression “3606.10.19”, and substituting the expression “3606.10.09”.
- (2) Part B of Schedule 3 of the principal Act is amended by inserting, after Tariff item number 2106.90.89, the Tariff items and rates of duty set out in Part B of Schedule 1.
- (3) Part A of Schedule 3 of the principal Act is amended by repealing so much of the Schedule as relates to Excise item numbers 99.05.10D, 99.05.20A, 99.05.30J, 99.05.40F, 99.05.50C, and 99.05.60L, and substituting the Excise item numbers and rates of duty specified in Part A of Schedule 2.
- (4) Part B of Schedule 3 of the principal Act is amended by repealing so much of the Schedule as relates to Tariff items 2105.00.21, 2105.00.29, 2105.00.31, 2105.00.39, 2105.00.41, and 2105.00.49, and substituting the Tariff items and rates of duty specified in Part B of Schedule 2.

Part 2

Amendments to Tariff Act 1988

29 Notes inserted in Chapters 22, 24, and 27 of Standard Tariff

- (1) Part 1 of Schedule 1 of the Tariff Act 1988 is consequentially amended by inserting in Chapter 22 of the Standard Tariff, after New Zealand note 2, the following note:

3. In this Chapter, the term **manufacture**, where it appears in the expressions “For manufacture in a licensed manufacturing area” and “For further manufacture in a licensed manufacturing area”, has the same meaning as in section 2(1) of the Customs and Excise Act 1996.

- (2) Part 1 of Schedule 1 of the Tariff Act 1988 is consequentially amended by inserting in Chapter 24 of the Standard Tariff, after Note 1, the following heading and note:

NEW ZEALAND NOTE—

1. In this Chapter, the term **manufacture**, where it appears in the expressions “For manufacture in a licensed manufacturing area” and “For further manufacture in a licensed manufacturing area”, has the same meaning as in section 2(1) of the Customs and Excise Act 1996.

- (3) Part 1 of Schedule 1 of the Tariff Act 1988 is consequentially amended by inserting in Chapter 27 of the Standard Tariff, after New Zealand note 3, the following note:

4. In this Chapter, the term **manufacture**, where it appears in the expression “For manufacture in a licensed manufacturing area” has the same meaning as in section 2(1) of the Customs and Excise Act 1996.

Schedule 1
Amendments to Schedule 3 of principal Act

s 28(1), (2)

A
New Excise item numbers and rates of duty inserted

Excise item number	Goods	Unit	Rates of duty
99.06	Food preparations not elsewhere specified or included containing alcohol which, if imported, would be classified within Tariff item 2106.90.92, 2106.90.93, 2106.90.94, 2106.90.95, 2106.90.96, or 2106.90.97:		
99.06.10L	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	31.639¢
99.06.20H	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$21.096
99.06.30E	– Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.6876
99.06.40B	– Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.1096
99.06.50K	– Containing more than 14 % vol., but not more than 23 % vol.	per l	\$3.7976
99.06.60G	– Containing more than 23 % vol.	per l al	\$38.422

B
New Tariff items and rates of duty inserted

Tariff item number	Goods	Unit	Rates of duty
	–Containing alcohol which, if manufactured in New Zealand, would be classified within Excise item number 99.06.10L, 99.06.20H, 99.06.30E, 99.06.40B, 99.06.50K or 99.06.60G:		
2106.90.92	– – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	31.639¢
2106.90.93	– – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$21.096
2106.90.94	– – Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.6876
2106.90.95	– – Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.1096
2106.90.96	– – Containing more than 14 % vol., but not more than 23 % vol.	per l	\$3.7976
2106.90.97	– – Containing more than 23 % vol.	per l al	\$38.422

Schedule 2
Further amendments to Schedule 3 of principal Act

s 28(3), (4)

A

New Excise item numbers and rates of duty substituted

Excise item number	Goods	Unit	Rates of duty
99.05	Ice cream and other edible ice which, if imported, would be classified within Tariff item 2105.00.21, 2105.00.29, 2105.00.31, 2105.00.39, 2105.00.41, or 2105.00.49:		
99.05.10D	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	31.639¢
99.05.20A	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l	\$21.096
99.05.30J	– Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.6876
99.05.40F	– Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.1096
99.05.50C	– Containing more than 14 % vol., but not more than 23 % vol.	per l	\$3.7976
99.05.60L	– Containing more than 23 % vol.	per l al	\$38.422

B

New Tariff items and rates of duty substituted

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	31.639¢
2105.00.29	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$21.096
2105.00.31	– Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.6876
2105.00.39	– Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.1096
2105.00.41	– Containing more than 14 % vol., but not more than 23 % vol.	per l	\$3.7976
2105.00.49	– Containing more than 23 % vol.	per l al	\$38.422

Eprint notes**1 *General***

This is an eprint of the Customs and Excise Amendment Act (No 2) 2002 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