

**Reprint
as at 1 July 2012**



**Customs and Excise (Excise
Duty—Time for Entry and
Payment) Amendment Regulations
2011**

(SR 2011/201)

Customs and Excise (Excise Duty—Time for Entry and Payment) Amendment Regulations 2011: revoked (without limiting or affecting the transitional provision in regulation 6), on 1 July 2012, by regulation 6(1) of the Customs and Excise (Excise Duty—Time for Entry and Payment) Amendment Regulations 2012 (SR 2012/148).

Anand Satyanand, Governor-General

Order in Council

At Wellington this 30th day of May 2011

Present:

His Excellency the Governor-General in Council

Pursuant to section 286(1)(m) and (2) of the Customs and Excise Act 1996, His Excellency the Governor-General, acting on the advice

Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

These regulations are administered by the New Zealand Customs Service.

and with the consent of the Executive Council, makes the following regulations.

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Regulations

- 1 Title**
These regulations are the Customs and Excise (Excise Duty—Time for Entry and Payment) Amendment Regulations 2011.
- 2 Commencement**
These regulations come into force on 1 July 2011.
- 3 Principal regulations amended**
These regulations amend the Customs and Excise Regulations 1996.
- 4 New regulation 52 substituted**
Regulation 52 is revoked and the following regulation substituted:
 - “52 Time for lodgement of entry for excisable goods**
 - “(1)** The time within which goods to which section 70 of the Act applies (other than specified alcoholic products required to be entered in accordance with subclause (2) or (3)) must be entered is 15 working days from the end of the month in which the goods are removed from the Customs controlled area.

- “(2) In any case where the total excise duty liability of a licensee for any year commencing on 1 July is estimated by the licensee to be \$50,000 or less, any specified alcoholic products removed from the Customs controlled area concerned in that year must be entered by the 15th working day of July immediately following that year.
- “(3) In any case where the total excise duty liability of the licensee for any year commencing on 1 July is estimated by the licensee to be more than \$50,000 but less than \$100,000,—
- “(a) any specified alcoholic products removed from the Customs controlled area concerned in the period of that year that commences with 1 July and ends with the close of 31 December must be entered by the 15th working day of January immediately following that period:
- “(b) any specified alcoholic products removed from the Customs controlled area concerned in the period of that year that commences with 1 January and ends with the close of 30 June must be entered by the 15th working day of July immediately following that period.
- “(4) In this regulation, **specified alcoholic products** means goods specified in items 99.10 to 99.50 of Part A of the Excise and Excise-equivalent Duties Table.”

5 New regulation 57 substituted

Regulation 57 is revoked and the following regulation substituted:

“57 Payment of excise duty

- “(1) For the purposes of section 76(4) of the Act, the time within which excise duty must be paid is,—
- “(a) in any case where the total excise duty liability of a licensee for any year commencing on 1 July is estimated by the licensee to be \$50,000 or less, in respect of specified alcoholic products removed from the Customs controlled area concerned in that year, the last working day of July immediately following that year:
- “(b) in any case where the total excise duty liability of a licensee for any year commencing on 1 July is estimated by the licensee to be more than \$50,000 but less than \$100,000,—

- “(i) in respect of specified alcoholic products removed from the Customs controlled area concerned in the period of that year that commences with 1 July and ends with the close of 31 December, the last working day of January immediately following that period:
 - “(ii) in respect of specified alcoholic products removed from the Customs controlled area concerned in the period of that year that commences with 1 January and ends with the close of 30 June, the last working day of July immediately following that period:
 - “(c) in respect of specified alcoholic products to which neither paragraph (a) nor (b) applies and that are removed from a manufacturing area or any area licensed for a purpose specified in regulation 6, the last working day of the month following the month in which those products are removed from the Customs controlled area:
 - “(d) in respect of goods, other than specified alcoholic products, that are removed from a manufacturing area, 15 working days after the last day of the month in which the goods are removed:
 - “(e) in respect of goods that are personal effects accompanying a person arriving from a point outside New Zealand, immediately on the presentation of a declaration required by regulation 26:
 - “(f) in respect of any other goods, immediately on removal from a Customs controlled area.
- “(2) In this regulation, **specified alcoholic products** means goods specified in items 99.10 to 99.50 of Part A of the Excise and Excise-equivalent Duties Table.”

6 Transitional provision

Regulations 52 and 57 of the principal regulations, as in force immediately before 1 July 2011, continue in force in respect of any goods removed from a Customs controlled area before 1 July 2011.

Michael Webster,
for 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 1 July 2011, amend the Customs and Excise Regulations 1996 (the **principal regulations**).

The principal regulations prescribe the cases in which payments of excise duty on alcoholic products, and the entry of those products, must be made on an annual or on a biannual basis. The timing requirements depend on the amount of excise duty for which a licensee is liable in any one year. Currently, if a licensee's liability for excise duty in any one year is \$5,000 or less, entry and payment must be made on an annual basis and, if the liability is greater than \$5,000 but under \$10,000, entry and payment must be made on a biannual basis. The amendments made by these regulations raise those amounts to \$50,000 and \$100,000 respectively.

Regulations 52 and 57 of the principal regulations have been recast to state the new amounts and to clarify that, in cases where those amounts are exceeded, the general rules for the entry of goods also apply to alcoholic products.

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Notes

1 *General*

This is a reprint of the Customs and Excise (Excise Duty—Time for Entry and Payment) Amendment Regulations 2011. The reprint incorporates all the amendments to the regulations as at 1 July 2012, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, see <http://www.pco.parliament.govt.nz/reprints/>.

2 *Status of reprints*

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 *How reprints are prepared*

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not

included in Acts, and provisions that are repealed or revoked are omitted. For a detailed list of the editorial conventions, see <http://www.pco.parliament.govt.nz/editorial-conventions/> or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

5 *List of amendments incorporated in this reprint (most recent first)*

Customs and Excise (Excise Duty—Time for Entry and Payment) Amendment
Regulations 2012 (SR 2012/148): regulation 6(1)
