



Customs and Excise (Entry of Excisable Goods) Amendment Regulations 2017

Patsy Reddy, Governor-General

Order in Council

At Wellington this 29th day of May 2017

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 71 of the Customs and Excise Act 1996 on the advice and with the consent of the Executive Council.

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Regulations

1 Title

These regulations are the Customs and Excise (Entry of Excisable Goods) Amendment Regulations 2017.

2 Commencement

These regulations come into force on 30 June 2017.

3 Principal regulations

These regulations amend the Customs and Excise Regulations 1996 (the **principal regulations**).

4 Regulations 54 and 55 replaced

Replace regulations 54 and 55 with:

54 When entry of excisable goods deemed to be made

An entry of excisable goods is deemed to have been made for the purposes of the Act,—

- (a) in the case of an entry made by means of an electronic message, on the date and at the time that the JBMS generates a lodgement number in respect of the receipt of that message; and
- (b) in any other case, when the entry has been received by Customs.

55 Passing of entry of excisable goods

An entry of excisable goods is deemed to have been passed in accordance with the Act,—

- (a) in the case of an entry made by means of an electronic message, on the date and at the time that the JBMS generates a clearance message in relation to that entry; and
- (b) in any other case, on the date it is signed as passed by Customs.

Michael Webster,
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 30 June 2017, apply to entries of excisable goods and make provision for electronic entries to be made and passed via the Joint Border Management System, in line with provision made for electronic import entries.

Section 70(1) of the Customs and Excise Act 1996 provides that goods that are specified in Part A of the Excise and Excise-equivalent Duties Table must, on removal from a Customs controlled area, be entered in such form and manner (including by electronic means into a computer or other device) as may be prescribed.

Section 71 of that Act provides for regulations to prescribe when entries of excisable goods are deemed to have been made and passed for the purposes of that Act.

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 1 June 2017.

These regulations are administered by the New Zealand Customs Service.