Reprint
as at 1 October 2018

Customs and Excise Amendment Act 2012

Public Act	2012 No 25
Date of assent	5 April 2012
Commencement	see section 2

Customs and Excise Amendment Act 2012: repealed, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).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 official reprint.

Note 4 at the end of this reprint provides a list of the amendments incorporated.

This Act is administered by the New Zealand Customs Service.

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Consequential amendments

The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Customs and Excise Amendment Act 2012.

2 Commencement

This Act comes into force on the day after the date on which it receives the Royal assent.

3 Principal Act amended

This Act amends the Customs and Excise Act 1996.

4 Interpretation

Section 2(1) is amended by inserting the following definitions in their appropriate alphabetical order:

biofuel means any gaseous or liquid fuel produced from biomass that can be used as a fuel for engines

biofuel blend means a product that results from blending biofuel with petrol, diesel, or other substances

Customs dog means a dog that is being used or intended for use by the Customs

5 Customs controlled areas

Section 10 is amended by omitting "and 68B" and substituting "68B, and 68C".

6 New section 39A inserted

The following section is inserted after section 39:

39A Entry of imported goods in multiple or split shipments

(1) This section applies if the chief executive considers, after taking into account any criteria prescribed by regulations made under section 40, that goods cannot reasonably be imported into New Zealand in 1 shipment.

(2) The chief executive may, on application by an importer, allow the goods to be—

(a) imported in multiple or split shipments; and

(b) entered by the importer under the same Tariff classification that they would have been entered under if they had been imported in 1 shipment.

(3) In exercising the power conferred by subsection (2), the chief executive may impose any conditions on the importer that he or she considers to be reasonably necessary.

7 Regulations relating to entry of imported goods

Section 40 is amended by adding "; and" and also by adding the following paragraph:

(e) for the purposes of section 39A(1), prescribing criteria for determining whether goods cannot reasonably be imported in 1 shipment.

8 Regulations relating to entry of goods for export

Section 50 is amended by inserting the following paragraph before paragraph (aa):

(aaa) specifying when an entry of goods for export is deemed to have been made; and

9 New section 68C inserted

The following section is inserted after section 68B:

68C Exemption for biofuel and biofuel blends manufactured for personal use

Section 68 does not apply to the manufacture of biofuel or biofuel blends on land where the private house or dwelling of the individual who is undertaking the manufacture is located, but only if and as long as the biofuel or biofuel blends are manufactured exclusively for the individual's personal use and not for sale or other disposition to any other person.

10 Goods deemed to have been manufactured

(1) Section 69 is amended by adding the following paragraph:

(c) biofuel is deemed to have been manufactured by a licensee of a manufacturing area when biofuel supplied by the licensee to a biofuel fuelling facility is blended at the biofuel fuelling facility.

(2) Section 69 is amended by adding the following subsections as subsections (2), (3), and (4):

(2) A licensee of a manufacturing area who supplies biofuel under subsection (1)(c) will be liable for duty under this Act for the biofuel blend that results from blending at a biofuel fuelling facility the biofuel supplied by the licensee.

(3) The biofuel blend that results from blending at a biofuel fuelling facility under subsection (2) is, for the purposes of this Part, deemed to be removed for home consumption when the blending is undertaken.

(4) In this section, **biofuel fuelling facility**—

(a) means any installation, facility, or other place that—

(i) is used for fuelling any craft, vehicle, or other conveyance; and

(ii) is not, for the time being, licensed under section 12(1) or exempted under section 12(4); and

(b) includes any vehicle designed for the storage and transport of fuel in which a process of blending occurs; but

(c) does not include land to which an exemption under section 68C relates.

11 Excise duty on goods manufactured outside manufacturing area

Section 74(2)(c) is amended by omitting "or 68B" and substituting ", 68B, or 68C".

12 Keeping of business records

Section 95 is amended by repealing subsection (1) and substituting the following subsection:

(1) The following must keep or cause to be kept in New Zealand any prescribed records for the prescribed period of time, which must not exceed 7 years:

(a) a licensee:

(b) an importer:

(c) an exporter:

(d) a person who acts as an agent of any person referred to in paragraphs (a) to (c):

(e) a body authorised to issue a New Zealand certificate of origin under section 64B.

13 Goods temporarily imported

Section 116 is amended by inserting the following subsection after subsection (3):

(3A) For the purposes of subsection (3), the chief executive must determine the value for duty of goods that have been dealt with under any of subsection (2)(a) to (e) by using—

(a) the straight-line method of calculating an amount of depreciation loss described in section EE 12(2)(b) of the Income Tax Act 2007; and

(b) the depreciation rate for that method determined by the Commissioner of Inland Revenue under section 91AAF or 91AAG of the Tax Administration Act 1994 or the rate specified in the table appended to the General Depreciation Rates published by the Commissioner of Inland Revenue; and

(c) for duty calculation purposes, the depreciation rate applicable on the date the goods are imported.

14 No liability where Customs ruling relied on

Section 127(1) is amended by omitting "section 128" in both places where it appears and substituting in each case "section 128A".

15 New sections 128 to 128D substituted

Section 128 is repealed and the following sections are substituted:

128 Definitions for Part

In this Part,—

entry includes—

(a) an entry required under this Act; and

(b) every declaration, invoice, certificate, written statement, or other document required or authorised by or under this Act to be made or produced by a person making the entry; and

(c) every amendment of the entry; and

(d) for any goods or class of goods deemed by regulations made under section 40(d) to have been entered under section 39(1), 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; and

(e) for any goods or class of goods deemed by regulations made under section 50(b) to have been entered under section 49(1), 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

materially incorrect means,—

(a) for an entry under section 39, that the entry contains an error or omission in relation to any of the following matters:

(i) the overseas supplier's identity:

(ii) the importer's identity:

(iii) the identity of the person making the entry:

(iv) the identification of the importing craft or its voyage number:

(v) the bill of lading, air waybill, or container identification details:

(vi) the supplier's invoice number:

(vii) any permit number or code:

(viii) the Tariff item in which the goods are classified under the Tariff Act 1988:

(ix) the statistical quantity of the goods:

(x) the currency code for the currency in which the goods are traded:

(xi) the value for duty expressed in the currency in which the goods are traded:

(xii) the value for duty expressed in New Zealand currency:

(xiii) the country of origin of the goods:

(xiv) the country from which the goods have been exported:

(xv) the amount paid or payable to transport the goods to New Zealand from the country of exportation, including any amount paid or payable for internal transportation of the goods in that country:

(xvi) the insurance costs associated with transporting the goods to New Zealand, inclusive of any insurance costs in the country of exportation:

(b) for an entry under section 49 in respect of goods for which drawbacks of duty may be allowed under section 117, that the entry contains a material error or omission in relation to a matter that the entry is required by or under this Act to address:

(c) for an entry that is not an entry under section 39 or 49, that the entry contains a material error or omission in relation to a matter that the entry is required by or under this Act to address.

128A Imposition of penalty

(1) The chief executive may issue a penalty notice to a person if the chief executive is satisfied that—

(a) an entry of goods made by the person contains an error or omission; and

(b) either of the following applies:

(i) as a result of the error or omission, an amount of duty payable under this Act has not been paid or declared for payment or would not have been paid or declared for payment; or

(ii) the entry is otherwise materially incorrect.

(2) The penalty notice may require the person to pay to the chief executive by way of penalty and in addition to the duty payable under this Act (if any) the amount referred to in section 128B(1).

(3) Within 20 working days after the date on which the penalty notice is issued by the chief executive under subsection (1) (the **due date**), the person to whom it was issued—

(a) must pay the penalty:

(b) may request the chief executive to review the decision to issue the notice.

(4) However, section 129(2) applies if the person to whom the penalty notice was issued requests the chief executive to review the decision to issue the notice under subsection (3)(b).

(5) The amount of the penalty, including any additional penalty imposed under section 128C, constitutes a debt due to the Crown and is recoverable by the chief executive in a court of competent jurisdiction.

(6) A person who pays the amount of the penalty, or for whom that amount is paid, is not liable to prosecution for an offence in relation to the error or omission and the goods in relation to which the error or omission occurred are not liable to seizure under this Act.

(7) Subsection (6) does not apply to a prosecution or seizure in relation to goods that have been forfeited to the Crown because the importation or exportation of the goods is prohibited or unlawful.

(8) This section is subject to section 130.

128B Calculation of amount of penalty

(1) The amount of the penalty imposed under section 128A(2) is the amount specified under subsection (2) or (3), as the case may be.

(2) If the error or omission has resulted in an amount of duty payable under this Act (including any liability for goods and services tax) not being paid or declared for payment, the amount is the greater of—

- (a) $200; or
- (b) an amount (up to a maximum of $50,000) that is equal to whichever one of the following applies:
  - (i) 20% of the duty unpaid or undeclared, if the chief executive is satisfied that the error or omission occurred because the person did not take reasonable care; or
  - (ii) 40% of the duty unpaid or undeclared, if the chief executive is satisfied that the error or omission occurred because the person was grossly careless; or
  - (iii) 100% of the duty unpaid or undeclared, if the chief executive is satisfied that the error or omission was made knowingly.

(3) If the error or omission has resulted in the entry being materially incorrect, the amount is the greater of—

- (a) $200 for each entry; or
- (b) an amount (up to a maximum of $50,000) that is equal to whichever one of the following applies:
  - (i) 20% of the excess drawback paid or claimed, if the chief executive is satisfied that the error or omission occurred because the person did not take reasonable care; or

(ii) 40% of the excess drawback paid or claimed, if the chief executive is satisfied that the error or omission occurred because the person was grossly careless; or

(iii) 100% of the excess drawback paid or claimed, if the chief executive is satisfied that the error or omission was made knowingly.

(4) If the goods referred to in section 128A(1) and entered under section 39 become free of duty or subject to a lower rate of duty under Part 1 or Part 2 of the Tariff after the entry is made, the amount of the penalty must be calculated under subsection (2)(b) as if the duty liability had not changed.

128C Additional penalty may be imposed

(1) The additional penalties specified in subsection (2) are imposed (as the case may be) on a person to whom a penalty notice is issued under section 128A(1) if the penalty remains unpaid by the due date referred to in section 128A(3), unless the chief executive decides that the notice should not have been issued following a request for review under section 128A(3)(b).

(2) The additional penalties are—

(a) 5% of the amount of the penalty unpaid by the due date; and

(b) 2% of the amount of the penalty, including any additional penalty, unpaid at the end of the period of 1 month after the due date; and

(c) 2% of the amount of the penalty, including any additional penalty, unpaid at the end of each succeeding period of 1 month.

(3) However, the chief executive may, in his or her discretion, remit or refund the whole or any part of any additional penalty imposed under subsection (1).

128D Right of appeal to Customs Appeal Authority

A person who is dissatisfied with a decision of the chief executive under section 128A, 128B, or 128C may, within 20 working days after the date on which notice of the decision is given, appeal to a Customs Appeal Authority against that decision.

16 Obligation to pay penalty not suspended by appeal

(1) The heading to section 129 is amended by inserting "**review or**" after "**by**".

(2) Section 129(1) is amended by omitting "section 128 of this Act are not suspended" and substituting "section 128A are not suspended by any request for review under section 128A(3)(b) or".

(3) Section 129(2) is amended—

(a) by omitting "if the appellant is successful in the appeal" and substituting "if the person who requested the review, or the appellant, is successful"; and

(b) by inserting "the person or" after "refunded to".

17 No penalty in certain cases

(1) Section 130 is amended by omitting "section 128 of this Act" and substituting "section 128A".

(2) Section 130 is amended by repealing paragraph (d).

18 New section 149AA inserted

The following section is inserted after section 149:

149AA Powers in relation to unauthorised persons remaining in certain Customs controlled areas

(1) This section applies to a person who remains in a Customs controlled area licensed for any of the purposes described in section 10(c) to (e) when directed to leave that area by a Customs officer.

(2) A Customs officer may detain a person to whom this section applies for a reasonable period, for the purpose of questioning the person about 1 or more of the following matters:

(a) the person's identity:

(b) the person's residential address:

(c) the person's reason or purpose for entering, or remaining in, the Customs controlled area.

(3) A Customs officer may remove a person to whom this section applies from the Customs controlled area.

(4) A Customs officer may use reasonable force, if necessary, when exercising any of the powers conferred by subsections (2) and (3).

19 Preliminary search of persons by use of aids

Section 149A(2)(b) is amended by omitting "dog" and substituting "Customs dog".

20 Examination of goods subject to control of Customs

Section 151(4)(b) is amended by omitting "dog" and substituting "Customs dog".

21 Use of aids by Customs officer

Section 172(1) is amended by omitting "dog" and substituting "Customs dog".

22 Obstructing Customs officer or interfering with Customs property

Section 177(1) is amended by repealing paragraphs (b) and (c) and substituting the following paragraphs:

(b) intentionally interferes with a Customs dog, or any equipment, vehicle, craft, communications system, or other aid used, or intended for use, by the Customs; or

(c) does any act with the intention of impairing the effectiveness of a Customs dog, or any equipment, vehicle, craft, communications system, or other aid used, or intended for use, by the Customs.

23 New section 177AA inserted

The following section is inserted after section 177:

177AA Killing or injuring Customs dog

(1) Every person who intentionally kills, maims, wounds, or otherwise injures a Customs dog without lawful authority or reasonable excuse commits an offence.

(2) Every person who commits an offence against this section is liable on conviction to imprisonment for a term not exceeding 24 months, to a fine not exceeding $15,000, or to both.

24 Power of chief executive to deal with petty offences

(1) Section 223 is amended by repealing subsections (1) and (2) and substituting the following subsections:

(1) This section applies to the following offences:

(a) an offence against this Act that is committed—

(i) in relation to goods; and

(ii) in circumstances that the chief executive is satisfied would not amount to more than minor offending:

(b) an offence against this Act that is not punishable by imprisonment.

(2) At any time before an information is laid against a person for an offence to which this section applies, the chief executive may accept from the person—

(a) a written admission that he or she committed the offence; and

(b) a request that the offence be dealt with summarily by the chief executive; and

(c) payment of an amount, not exceeding the limit specified in subsection (2B), 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.

(2A) For the purposes of subsection (2), the chief executive may indicate to the person at the time of the commission of the alleged offence or as soon as practicable after that whether the chief executive considers that the offence is an offence to which this section applies.

(2B) The amount referred to in subsection (2)(c) must not exceed one-third of the maximum total monetary penalty to which the person would be liable if the person were convicted of the offence by a court.

(2) Section 223(3) is amended by omitting "any sum under subsection (2)" and substituting "payment of an amount under subsection (2)(c)".

25 Application of Act to postal articles

Section 276 is amended by adding the following subsection:

(4) For the purposes of this Act, a postal article is deemed to have been produced or delivered to a Customs officer when it is brought within a Customs controlled area.

26 New sections 282B to 282L inserted

The following sections and headings are inserted after section 282A:

282B Access by accessing agency to border information

(1) The purpose of this section is to facilitate the exchange of information between agencies at the border to enable them to co-ordinate their border protection functions.

(2) An accessing agency may, for the purpose of this section, access any border information held by a holder agency if the access is authorised by regulations made under this Act.

(3) In this section,—

accessing agency means any agency or any class of agencies for the time being specified in regulations made under this Act as an agency or a class of agencies to which border information is available

border information—

(a) means any information or class of information that is—

(i) held by a holder agency; and

(ii) specified in regulations made under this Act; and

(b) includes, without limitation, information about—

(i) goods, persons, or craft:

(ii) import or export transactions:

(iii) importers or exporters

holder agency means any agency or any class of agencies for the time being specified in regulations made under this Act as an agency or a class of agencies whose border information is available to an accessing agency.

282C Chief executive must review operation of section 282B

(1) After the expiry of 5 years, but before the expiry of 6 years, after the commencement of section 282B, the chief executive must—

(a) review the operation of that section; and

(b) assess the impact of that section on the privacy of individuals, in consultation with the Privacy Commissioner; and

(c) consider whether any amendments to the law are necessary or desirable and, in particular, whether there is a need to retain this section and sections 282B, 286A, and 286B; and

(d) report his or her findings to the Minister.

(2) The Minister must present a copy of a report provided under this section to the House of Representatives as soon as practicable after receiving it.

Definitions for information-sharing provisions

282D Definitions

In this section and sections 282E to 282L, unless the context otherwise requires,—

access, in relation to any information, means search, inspect, copy, process, analyse, manipulate, receive, or otherwise make use of the information in a way that is consistent with the purpose for which access has been allowed

biosecurity-related border management function means—

(a) any function, duty, or power imposed or conferred on the Ministry by or under Part 3 of the Biosecurity Act 1993:

(b) any other function, duty, or power imposed or conferred on the Ministry by or under the Biosecurity Act 1993 that is necessary—

(i) to achieve the purpose of Part 3 of that Act; or

(ii) for the administration of Part 3 of that Act:

(c) any function, duty, or power imposed or conferred on the Ministry by or under any of the following Acts in relation to the effective management of risks associated with the movement of goods, persons, or craft into or out of New Zealand:

(i) the Food Act 1981:

(ii) the Hazardous Substances and New Organisms Act 1996:

(iii) the Agricultural Compounds and Veterinary Medicines Act 1997:

(iv) the Animal Products Act 1999:

(v) the Wine Act 2003:

(vi) any other Act specified by Order in Council made under section 165A of the Biosecurity Act 1993

border information—

(a) means information—

(i) that is required to be supplied to the Ministry or the Customs by or under this Act or Part 3 of the Biosecurity Act 1993, or both, for a border protection purpose; or

(ii) that is otherwise lawfully supplied or collected for a border protection purpose; and

(b) includes, without limitation, information about—

(i) goods, persons, or craft:

(ii) import or export transactions:

(iii) importers or exporters; and

(c) also includes data or information that is derived from, or related to, any information referred to in paragraphs (a) and (b) or any analysis of that information

border protection purpose means any lawful purpose relating to, or connected with, the performance or exercise of either or both of the following, as the case may be:

(a) a biosecurity-related border management function:

(b) a customs-related border management function

computer system—

(a) means—

(i) a computer; or

(ii) 2 or more interconnected computers; or

(iii) any communication links between computers or from computers to remote terminals or other devices; or

(iv) 2 or more interconnected computers combined with any communication links between computers or from computers to remote terminals or other devices; and

(b) includes any part of the items described in paragraph (a) and all related input, output, processing, storage, software, or communication facilities, and stored information

Customs includes the chief executive and any Customs officer

customs-related border management function means any function, duty, or power imposed or conferred on the Customs by or under this Act that is necessary—

(a) to achieve the purpose of this Act; or

(b) for the administration of this Act

Director-General means the chief executive of the Ministry

Joint Border Management System or **JBMS** means an integrated border management computer system that—

(a) is designed for the collection, storage, and use of border information by the Ministry and the Customs; and

(b) is administered by, and under the control of, the Customs

Ministry—

(a) means the department of State that, with the authority of the Prime Minister, is for the time being responsible for the administration of the Biosecurity Act 1993; and

(b) includes—

(i) the Director-General; and

(ii) any inspector appointed under section 103 of the Biosecurity Act 1993.

Interim arrangements for information sharing

282E Purpose of sections 282F to 282H

The purpose of sections 282F to 282H is to support certain interim information-sharing measures (relating to joint border management initiatives between the Ministry and the Customs) that are required to be in place until the JBMS becomes operational by allowing—

(a) the Customs to collect or store any border information:

(b) the Ministry to access that border information for a biosecurity-related border management function.

282F Interim collection of border information

(1) The Customs may—

(a) collect any border information:

(b) store any border information.

(2) If the border information is personal information, subsection (1) applies despite anything in information privacy principle 2 or 3 of the Privacy Act 1993.

282G Requirement by or under this Act to supply border information is complied with if information is supplied to Ministry or other agency

(1) A person must be taken to have complied with a requirement by or under this Act to supply any border information to the Customs if, instead of to the Customs, the person supplies the border information to—

(a) the Ministry, for the purposes of, and in accordance with, section 41C(1) of the Biosecurity Act 1993:

(b) an agency appointed under section 41C(3) of the Biosecurity Act 1993, for the purposes of, and in accordance with, section 41C(1) of that Act.

(2) However, subsection (1) does not apply if the chief executive has given the person a written notice requiring the border information to be supplied to the Customs instead of to the Ministry or an agency appointed under section 41C(3) of the Biosecurity Act 1993.

282H Interim access to border information

(1) The chief executive may, in accordance with a written agreement entered into by the chief executive and the Director-General, allow the Ministry to access any border information that was or is collected or stored by the Customs before, on, or after the commencement of this section.

(2) If the border information is personal information, subsection (1) applies despite anything in information privacy principle 10 or 11 of the Privacy Act 1993.

(3) An agreement must state—

(a) the purpose of the agreement; and

(b) the border information that can be accessed; and

(c) the conditions subject to which the border information will be accessed; and

(d) how the Ministry will use the border information (including the limits on any further disclosure by the Ministry); and

(e) the method and form of access.

(4) An agreement may be varied by the chief executive and the Director-General in writing.

(5) The chief executive and the Director-General must consult the Privacy Commissioner before entering into or varying an agreement.

(6) To avoid doubt, nothing in subsection (1) limits or prevents the Ministry from carrying out an analysis of any border information to which it has access under that subsection for the purpose of examining risk patterns or risk profiles in relation to any or all of the following:

(a) goods, persons, or craft:

(b) import or export transactions:

(c) importers or exporters.

282I Expiry of sections 282E to 282H and agreements made under section 282H

(1) The following expire, or must be taken to have expired, on 1 July 2015 or on a later date appointed by the Governor-General by Order in Council made on the recommendation of the Minister:

(a) sections 282E to 282H:

(b) any agreement made under section 282H.

(2) The Minister may recommend the making of an Order in Council under subsection (1) only if he or she is satisfied, after consulting the Minister for Bio-

security, that a later date is necessary because of a delay in the implementation of the JBMS.

Information sharing for joint border management

282J Collection of border information

(1) The Customs may—

(a) collect any border information:

(b) store any border information in the JBMS.

(2) If the border information is personal information, subsection (1) applies despite anything in information privacy principle 2 or 3 of the Privacy Act 1993.

282K Requirement by or under this Act to supply border information is complied with if information is supplied to Ministry or other agency

A person must be taken to have complied with a requirement by or under this Act to supply any border information to the Customs if, instead of to the Customs, the person supplies the border information to—

(a) the Ministry, for the purposes of, and in accordance with, section 41G(1) of the Biosecurity Act 1993:

(b) an agency appointed under section 41G(3) of the Biosecurity Act 1993, for the purposes of, and in accordance with, section 41G(1) of that Act.

282L Customs may access border information

(1) The Customs may access any border information stored in the JBMS that is needed for, or relevant to, a customs-related border management function.

(2) If the border information is personal information, subsection (1) applies despite anything in information privacy principle 10 of the Privacy Act 1993.

(3) Subsections (1) and (2) apply to any border information stored in the JBMS, whether the border information was or is collected before, on, or after the commencement of this section.

(4) To avoid doubt, nothing in subsection (1) limits or prevents the Customs from carrying out an analysis of any border information to which it has access under that subsection for the purpose of examining risk patterns or risk profiles in relation to any or all of the following:

(a) goods, persons, or craft:

(b) import or export transactions:

(c) importers or exporters.

27 New section 286A inserted

The following section is inserted after section 286:

286A Regulations relating to information sharing

(1) The Governor-General may, by Order in Council made on the recommendation of the Minister, make regulations for the purpose of section 282B—

(a) specifying any agency or any class of agencies as an accessing agency:

(b) specifying any information or any class of information held by a holder agency as border information available to an accessing agency:

(c) specifying any agency or any class of agencies as a holder agency:

(d) authorising an accessing agency to access border information held by a holder agency:

(e) prescribing the conditions under which an accessing agency may access border information held by a holder agency.

(2) Before recommending the making of regulations under this section, the Minister must consider the following matters and consult on them in accordance with subsection (3):

(a) whether the proposed regulations are consistent with the purpose of section 282B and how they are consistent with that purpose:

(b) whether the border information to be made available to an accessing agency under the proposed regulations includes personal information:

(c) if the border information to be made available to an accessing agency under the proposed regulations includes personal information,—

(i) the amount of personal information to be made available:

(ii) whether that personal information represents a significant or negligible proportion of the border information:

(iii) the sensitivity of that personal information:

(iv) the level of accuracy of that personal information:

(v) whether the proposed regulations will be consistent with, or will detract from, the information privacy principles of the Privacy Act 1993:

(vi) whether there are alternative ways to achieve the purpose of section 282B besides making personal information available under the proposed regulations.

(3) The Minister must—

(a) consult with the following:

(i) the Privacy Commissioner:

(ii) the agencies that may be affected by the proposed regulations:

(iii) those organisations considered by the Minister to be representative of interests likely to be substantially affected by the proposed regulations:

(iv) members of the public; and

(b) give public notice of the consultation being undertaken; and

(c) take the results of the consultation into account.

286B Regulations made under section 286A to be confirmed

(1) Any regulations made under section 286A and laid before the House of Representatives in accordance with the Regulations (Disallowance) Act 1989 expire on the close of 31 December in the calendar year following the calendar year during which they were laid, except to the extent that they are expressly validated and confirmed by an Act of Parliament passed before that date.

(2) The validity of any regulations made under section 286A is not affected merely because of the repeal of an Act of Parliament validating and confirming them.

28 Schedule 1 amended

Schedule 1 is amended by adding the items set out in Schedule 1 of this Act.

29 Consequential amendments

The Customs and Excise Regulations 1996 are consequentially amended in the manner set out in Schedule 2.

Schedule 1
Schedule 1 of Customs and Excise Act 1996 amended

s 28

Goods that are designed, manufactured, or adapted with intent to facilitate the commission of a crime involving dishonesty (as defined in section 2(1) of the Crimes Act 1961).

Goods that, having regard to all relevant circumstances, it would be reasonable to believe—

(a) are part of, or involved in, an attempt, to which section 72 of the Crimes Act 1961 applies, to commit a crime involving dishonesty (as defined in section 2(1) of that Act); or

(b) relate to a conspiracy, to which section 310 of the Crimes Act 1961 applies, to commit a crime involving dishonesty (as defined in section 2(1) of that Act).

Schedule 2
Consequential amendments

s 29

Customs and Excise Regulations 1996 (SR 1996/232)

Regulation 52: add the following paragraphs:

(d) in the case of biofuel and biofuel blends specified in item 99.75 of Part A of the Excise and Excise-Equivalent Duties Table,—

(i) if revenue liability in the period from 1 January to 30 June or from 1 July to 31 December in any one year is more than $30 but less than $60, by the 15th working day of July in each year for goods removed during the most recent 6-month period from 1 January to 30 June and by the 15th working day of January in each year for goods removed during the most recent 6-month period from 1 July to 31 December; or

(ii) if revenue liability in the period from 1 July to 30 June is $30 or less, by the 15th working day of July in each year for goods removed during the most recent 12-month period from 1 July to 30 June:

(e) in the case of ethanol and petrol blends specified in item 99.75 of Part A of the Excise and Excise-Equivalent Duties Table,—

(i) if revenue liability in the period from 1 January to 30 June or from 1 July to 31 December in any one year is more than $5,000 but less than $10,000, by the 15th working day of July in each year for goods removed during the most recent 6-month period from 1 January to 30 June and by the 15th working day of January in each year for goods removed during the most recent 6-month period from 1 July to 31 December; or

(ii) if revenue liability in the period from 1 July to 30 June is $5,000 or less, by the 15th working day of July in each year for goods removed during the most recent 12-month period from 1 July to 30 June.

Reprints notes

1 General

This is a reprint of the Customs and Excise Amendment Act 2012 that incorporates all the amendments to that Act as at the date of the last amendment to it.

2 Legal status

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 Editorial and format changes

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also http://www.pco.parliament.govt.nz/editorial-conventions/.

4 Amendments incorporated in this reprint

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

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