Version
as at 10 September 2026

Customs and Excise Regulations 1996

(SR 1996/232)

Michael Hardie Boys, Governor General

Order in Council

At Wellington this 19th day of August 1996

Present:
His Excellency the Governor-General in Council

Pursuant to the Customs and Excise Act 1996, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

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[Revoked]

Regulations

1 Title and commencement

(1) These regulations may be cited as the Customs and Excise Regulations 1996.

(2) These regulations shall come into force on 1 October 1996.

2 Interpretation

(1) In these regulations, unless the context otherwise requires,—

Act means the Customs and Excise Act 2018

biofuel or biofuel blends means biofuel or biofuel blends specified in item 99.75 of Part A of the Excise and Excise-equivalent Duties Table

certificate of identity has the same meaning as in section 4 of the Immigration Act 2009

ethanol and petrol blends means ethanol and petrol blends specified in item 99.75 of Part A of the Excise and Excise-equivalent Duties Table

exclusive economic zone has the same meaning as in section 2(1) of the Territorial Sea, Contiguous Zone, and Exclusive Economic Zone Act 1977

Harmonised System means the Harmonized Commodity Description and Coding System set out in the Annex to the International Convention on the

Harmonized Commodity Description and Coding System (the **Convention**), signed at Brussels on 14 June 1983, as amended from time to time by any amendment to the Convention that is accepted and in force in respect of New Zealand in accordance with Article 16 of the Convention

specified alcoholic products means goods specified in items 99.05, 99.06, and 99.10 to 99.50 of Part A of the Excise and Excise-equivalent Duties Table

UPU mail means postal articles conveyed under the terms of the Universal Postal Convention between postal operators operating within the Universal Postal Union.

(2) Expressions not defined in these regulations but defined in the Act have, in these regulations, the meanings so defined.

(3) A reference in these regulations to a numbered form is a reference to a form so numbered in Schedule 2.

Regulation 2(1) **Act**: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 2(1) **biofuel or biofuel blends**: inserted, on 1 February 2017, by regulation 4 of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 2(1) **certificate of identity**: substituted, at 2 am on 29 November 2010, by section 406(2) of the Immigration Act 2009 (2009 No 51).

Regulation 2(1) **ethanol and petrol blends**: inserted, on 1 February 2017, by regulation 4 of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 2(1) **exclusive economic zone**: amended, on 1 August 1996, pursuant to section 5(4) of the Territorial Sea and Exclusive Economic Zone Amendment Act 1996 (1996 No 74).

Regulation 2(1) **Harmonised System**: added, on 1 January 2011, by regulation 4 of the Customs and Excise (Rules of Origin for New Zealand–Hong Kong, China Closer Economic Partnership Agreement Goods) Amendment Regulations 2010 (SR 2010/430).

Regulation 2(1) **specified alcoholic products**: inserted, on 1 February 2017, by regulation 4 of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 2(1) **specified alcoholic products**: amended, on 10 September 2026, by regulation 4 of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Regulation 2(1) **UPU mail**: inserted, on 28 November 2025, by regulation 4 of the Customs and Excise (Postal Articles) Amendment Regulations 2025 (SL 2025/273).

2A Transitional, savings, and related provisions

The transitional, savings, and related provisions set out in Schedule 1AA have effect according to their terms.

Regulation 2A: inserted, on 1 February 2017, by regulation 5 of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Part 1
Administration

3 Working hours of Customs

[Revoked]

Regulation 3: revoked, on 1 October 2018, by regulation 4 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

4 Charges for attendance of Customs officers outside working hours of Customs

(1) This regulation applies if the chief executive is of the opinion that it is necessary for a Customs officer to attend at any time outside Customs working hours for the purposes of this Act.

(1A) The charge for the officer's attendance is—

(a) $399; plus

(b) $133 per hour or portion of an hour that is in excess of 3 hours.

(1B) The charge is payable by any person in respect of whom, or in respect of whose business, the attendance is required.

(2) The chief executive may exempt any person or class of persons from the requirement to pay a charge under subclause (1).

(3) *[Revoked]*

(4) The charges prescribed by this regulation are inclusive of goods and services tax under the Goods and Services Tax Act 1985.

Regulation 4(1): replaced, on 1 July 2021, by regulation 4(1) of the Customs and Excise Amendment Regulations 2021 (LI 2021/90).

Regulation 4(1A): inserted, on 1 July 2021, by regulation 4(1) of the Customs and Excise Amendment Regulations 2021 (LI 2021/90).

Regulation 4(1B): inserted, on 1 July 2021, by regulation 4(1) of the Customs and Excise Amendment Regulations 2021 (LI 2021/90).

Regulation 4(3): revoked, on 1 July 2021, by regulation 4(2) of the Customs and Excise Amendment Regulations 2021 (LI 2021/90).

5 Expenses of officers

Where, in respect of any attendance for the purposes of the Act, any reasonable expenses are incurred or will be incurred by any Customs officer, the chief executive may require those expenses to be met by—

(a) the person in charge of or owner of any craft, or an agent of such a person; or

(b) the importer; or

(c) the exporter; or

(d) the licensee of a Customs-controlled area; or

(e) any other person concerned,—

in respect of whom or in respect of whose business such attendance is, in the opinion of the chief executive, necessary.

Regulation 5(d): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

5A Activities of Customs officer on cruise ships en route to New Zealand

The following classes of decisions and activities of a Customs officer, if made or carried out on board a cruise ship that is outside, but en route to, New Zealand, are prescribed for the purposes of section 411 of the Act (and are therefore to be treated as having been made or carried out in New Zealand):

(a) assessing border risk in relation to the craft and its passengers and crew members:

(b) collecting, storing, and transmitting information:

(c) calculating any duty payable on goods being imported by any of the passengers or crew members:

(d) recommending that further action be taken by Customs in relation to the craft or any of its passengers or crew members.

Regulation 5A: inserted, on 1 October 2018, by regulation 5 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Part 2
Customs-controlled areas

Part 2 heading: amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

6 Areas required to be licensed as Customs-controlled areas

Areas used for the following purposes are required pursuant to section 56(1)(g) of the Act to be licensed as Customs-controlled areas:

(a) the storage, by or for 1 of the following, of specified alcoholic products manufactured in a manufacturing area, where the specified alcoholic products cannot be physically accommodated within the manufacturing area:

  (i) the manufacturer of the specified alcoholic products:

  (ii) the first owner of the specified alcoholic products, if that person is not also the manufacturer of the specified alcoholic products:

(b) the storage of imported goods, or goods manufactured in a manufacturing area, of a kind that are subject to duty, and on which such duty has not been paid, pending the sale of those goods to—

  (i) persons departing to or arriving from a country outside New Zealand; or

(ii) persons exercising an entitlement to the supply of goods free of duty under the Act, or any other Act.

Regulation 6 heading: amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 6: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 6: amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 6(a): replaced, on 1 February 2017, by regulation 6 of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

7 Areas exempted from requirement to be licensed as Customs controlled area

[Revoked]

Regulation 7: revoked, on 8 December 2009, by section 7(4) of the Customs and Excise Amendment Act 2009 (2009 No 61).

8 Application for Customs controlled area licence

[Revoked]

Regulation 8: revoked, on 24 June 2014, by regulation 4 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

9 Form of licence

[Revoked]

Regulation 9: revoked, on 10 September 2026, by regulation 5 of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

10 Annual licence fees

(1) The annual licence fee payable in respect of a Customs-controlled area specified in Schedule 1 shall be the amount specified in relation to that Customs-controlled area in that schedule.

(2) Subject to subclause (3), the annual licence fee shall be payable on 1 July in any year.

(3) Where a licence is granted subject to the payment by the licensee of the prescribed annual licence fee, the prescribed annual licence fee, apportioned on a monthly basis for periods of less than 12 months, shall be paid within 5 working days after the date on which notice is given of the decision to grant the licence.

(4) In any circumstance where a licence for a Customs-controlled area is revoked or surrendered under the Act, the whole or part of the annual licence fee may be refunded, remitted, or waived by the chief executive.

(5) Where alternative amounts are shown in Schedule 1 for a fee payable in respect of any Customs-controlled area, the fee is the lower amount if the total gross revenues obtained by the licensee, in the most recently completed fiscal year,

from the sale of dutiable goods held in the Customs-controlled area or areas did not exceed $200,000; in all other cases the fee is the higher amount.

Regulation 10(1): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 10(4): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 10(5): added, on 1 July 2008, by regulation 4 of the Customs and Excise (Fees) Amendment Regulations 2008 (SR 2008/140).

Regulation 10(5): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

11 Storage charges

No charges shall be made by the licensee of a Customs-controlled area for the reception or storage of imported goods in a Customs-controlled area during the period of 24 hours (exclusive of any day that is not a working day) from the time the goods are received into that area.

Regulation 11: amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Part 2A
Customs-approved areas for storing exports (CASEs)

Part 2A: inserted, on 1 December 2004, by regulation 3 of the Customs and Excise Amendment Regulations (No 3) 2004 (SR 2004/379).

11A Application for CASE licence

[Revoked]

Regulation 11A: revoked, on 24 June 2014, by regulation 5 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

11B Form of CASE licence

Every CASE licence granted under the Act must be in form 2B.

Regulation 11B: inserted, on 1 December 2004, by regulation 3 of the Customs and Excise Amendment Regulations (No 3) 2004 (SR 2004/379).

Part 3
Arrival and departure of goods, persons, and craft

12 Content of advance notice of arrival varies depending on type of craft and what carried

[Revoked]

Regulation 12: revoked, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

12A Content of advance notice of arrival

[Revoked]

Regulation 12A: revoked, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

12B Content of advance notice of arrival: craft carrying cargo

[Revoked]

Regulation 12B: revoked, on 24 June 2014, by regulation 7 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

12C Content of advance notice of arrival: aircraft

[Revoked]

Regulation 12C: revoked, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

12D Content of advance notice of arrival: ships and boats

[Revoked]

Regulation 12D: revoked, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

13 Period of advance notice of arrival

For the purposes of section 12(1) of the Act, the period of advance notice required to be given is—

(a) in the case of a ship, not less than 48 hours before the estimated time of arrival of the ship in New Zealand; and

(b) in the case of an aircraft, not less than 2 hours before the estimated time of arrival of the aircraft in New Zealand.

Regulation 13: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

13AA Deadline prescribed for inward cargo report

The deadline for an inward cargo report required by section 14 of the Act is,—

(a) in the case of a ship or boat, 48 hours before the estimated time of arrival of the craft in New Zealand; and

(b) in the case of an aircraft, 2 hours before the estimated time of arrival of the aircraft in New Zealand.

Regulation 13AA: inserted, on 24 June 2014, by regulation 8 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

Regulation 13AA: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

13A Inward cargo transaction fee

[Revoked]

Regulation 13A: revoked, on 1 April 2026, by clause 22 of the Customs and Excise (Goods Management Levies) Order 2025 (SL 2025/272).

14 Inward report of craft

The time within which an inward report must be delivered under section 24(1)(a) of the Act is—

(a) in the case of a ship, within 24 hours of arriving at a Customs place; and

(b) in the case of an aircraft, within 1 hour of arriving at a Customs place.

Regulation 14: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

14A Prescribed time by which arrivals must provide information

For the purposes of section 28A(2)(b) of the Act, the prescribed time by which a person arriving in New Zealand must provide Customs with the information prescribed by the chief executive's rules is the time by which the person must report to a Customs officer or a Police station under section 28 of the Act.

Regulation 14A: inserted, on 21 June 2023, by regulation 4 of the Customs and Excise (Arrival Information) Amendment Regulations 2023 (SL 2023/87).

14B Unconditional exemption for certain arrivals from requirement to provide information to Customs

The following persons are exempt from section 28A(1) of the Act:

(a) a person arriving in New Zealand after having been rescued at sea:

(b) a person arriving in New Zealand wholly for the purpose of seeking temporary relief from stress of weather:

(c) a person arriving in New Zealand after having been medically evacuated.

Regulation 14B: inserted, on 21 June 2023, by regulation 4 of the Customs and Excise (Arrival Information) Amendment Regulations 2023 (SL 2023/87).

14C Conditional exemption for arriving transit passengers from requirement to provide information to Customs

(1) A person arriving in New Zealand by aircraft who is in transit to a place outside New Zealand is exempt from section 28A(1) of the Act.

(2) It is a condition of that exemption—

(a) that, until the person departs from New Zealand, they are only—

(i) on board the aircraft or another aircraft; or

(ii) in those parts of any airport through which they transit that are inaccessible to the general public but accessible to international transiting passengers who do not intend to enter New Zealand in accordance with the Immigration Act 2009; or

(b) that, if the person becomes aware only after arriving in New Zealand that they will be entering New Zealand in accordance with the Immigration Act 2009, they provide Customs with the information prescribed by the chief executive's rules—

(i) in the way prescribed by those rules; and

(ii) as soon as practicable after becoming so aware.

Regulation 14C: inserted, on 21 June 2023, by regulation 4 of the Customs and Excise (Arrival Information) Amendment Regulations 2023 (SL 2023/87).

14D Conditional exemption for arriving crew members of cargo ships from requirement to provide information to Customs

(1) A person arriving in New Zealand as a member of a crew on a cargo ship is exempt from section 28A(1) of the Act.

(2) It is a condition of that exemption—

(a) that the person depart from New Zealand on the ship when it next departs from New Zealand; or

(b) that, if the person becomes aware only after arriving in New Zealand that they will not be departing on that ship, they provide Customs with the information prescribed by the chief executive's rules—

(i) in the way prescribed by those rules; and

(ii) as soon as practicable after becoming so aware.

(3) In this regulation, **cargo ship** means a ship that is operated primarily for transporting goods for commercial purposes.

Regulation 14D: inserted, on 21 June 2023, by regulation 4 of the Customs and Excise (Arrival Information) Amendment Regulations 2023 (SL 2023/87).

14E Conditional exemption for arrivals on diplomatically-cleared ships from requirement to provide information to Customs

(1) A person arriving in New Zealand on a diplomatically-cleared ship that is owned or operated by the Government of a foreign country is exempt from section 28A(1) of the Act.

(2) It is a condition of that exemption—

(a) that the person depart from New Zealand on the ship when it next departs from New Zealand; or

(b) that, if the person becomes aware only after arriving in New Zealand that they will not be departing on that ship, they provide Customs with the information prescribed by the chief executive's rules—

(i) in the way prescribed by those rules; and

(ii) as soon as practicable after becoming so aware.

(3) In this regulation, **diplomatically-cleared ship** means a ship in respect of which there is a diplomatic clearance from the Ministry of Foreign Affairs and Trade.

Regulation 14E: inserted, on 21 June 2023, by regulation 4 of the Customs and Excise (Arrival Information) Amendment Regulations 2023 (SL 2023/87).

15 Exemptions from requirements relating to disembarkation and presentation of baggage

A person who has arrived in New Zealand on a craft—

(a) that has returned to New Zealand after a journey that did not extend beyond the exclusive economic zone; and

(b) that did not meet during that journey with any other craft or persons entering the exclusive economic zone from a point outside New Zealand—

is exempted from the requirements of sections 29(2) and (3) and 30(2) of the Act.

Regulation 15: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

16 Exemption from requirements relating to clearance and departure of craft

Any craft that is to depart from New Zealand on a journey—

(a) that is not intended to extend beyond the exclusive economic zone; and

(b) that is not intended to include a meeting with any craft or persons entering the exclusive economic zone from a point outside New Zealand—

is exempt from the requirements of sections 35(2) and 41(1) and (2) of the Act.

Regulation 16: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

17 Exemption from requirement to depart from Customs place and present outgoing baggage

Any person who is on, or about to embark onto, a craft described in regulation 16 is exempt from the requirements of sections 31(1) and 33(2) of the Act.

Regulation 17: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

17A Delivery time of advance notice of departure of craft

An advance notice of departure must be delivered to the Customs under section 37(2)(a) of the Act,—

(a) in the case of a ship or boat, not less than 4 hours before the intended time of departure of the craft to which it relates; and

(b) in the case of an aircraft, not less than 30 minutes before the intended time of departure of the craft to which it relates.

Regulation 17A: inserted, on 1 December 2004, by regulation 5 of the Customs and Excise Amendment Regulations (No 3) 2004 (SR 2004/379).

Regulation 17A heading: amended, on 24 June 2014, by regulation 10(1) of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

Regulation 17A: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 17A: amended, on 24 June 2014, by regulation 10(2) of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

17B Deadline prescribed for outward cargo report

The deadline for an outward cargo report required by section 45 of the Act is,—

(a) in the case of a ship or boat and cargo more than half of which, by volume, is not in bulk cargo containers, 48 hours after the time of departure from the point or place in New Zealand of the craft to which the report relates; and

(b) in the case of a ship or boat and cargo more than half of which, by volume, is in bulk cargo containers, 24 hours after the time of departure from the point or place in New Zealand of the craft to which the report relates; and

(c) in the case of an aircraft, 2 hours after the time of departure from the point or place in New Zealand of the craft to which the report relates.

Regulation 17B: inserted, on 24 June 2014, by regulation 11 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

Regulation 17B: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

18 Stores for craft

All classes of goods for use or for consumption on board a craft, whether brought in that craft to New Zealand or shipped in New Zealand, are deemed to be stores for the use of passengers and crew or the service of craft about to depart from a Customs place.

19 Shipment of stores free of duty

The conditions under which stores may be shipped free of duty, or under drawback of duty, are as follows:

(a) the stores shall be, in the opinion of the chief executive, appropriate in amount for the service of the craft, or for the use or consumption of passengers and crew on that craft; and

(b) the permission of the chief executive to ship such stores shall first be obtained by the person in charge of or the owner of the craft, or the agent thereof; and

(c) the stores shall be entered for export; and

(d) a receipt for all stores for craft received on board a craft shall be given by or on behalf of the person in charge of the craft, who shall, on demand, satisfy the Customs that specified stores have actually been shipped, or fitted into the craft; and

(e) the stores shall be shipped—

(i) on craft about to depart (directly or otherwise) for any country outside New Zealand, or subject to the approval of the chief executive in each case, for any of the following places:

(A) the Antipodes Islands:

(B) the Auckland Islands:

(C) the Bounty Islands:

(D) Campbell Island:

(E) the Kermadec Islands:

(F) Antarctica; or

(ii) on the following craft, or classes of craft, departing from and returning to any port in New Zealand without going to any country outside New Zealand, namely—

(A) warships:

(B) seagoing vessels, not being warships, engaged solely under naval control in operations as may be approved by the chief executive:

(C) fishing vessels, as may be approved by the chief executive.

20 Stores subject to duty

(1) The conditions under which stores are subject to duty are as follows:

(a) where goods are entered as stores in accordance with regulation 19, but are not shipped on the designated craft or where no evidence of such shipment is produced to the satisfaction of the chief executive; or

(b) where stores, whether imported or shipped in New Zealand, are used or consumed in excess of the quantity approved by the chief executive for use on the craft while in New Zealand.

(2) Stores described in subclause (1) shall be entered for home consumption and duty paid accordingly.

Part 3A
Customs access to information

Part 3A: inserted, on 1 December 2004, by regulation 6 of the Customs and Excise Amendment Regulations (No 3) 2004 (SR 2004/379).

20A Access to information on border-crossing craft and border-crossing persons

[Revoked]

Regulation 20A: revoked, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

20B Access to business records

(1) A person to whom section 357 of the Act applies must give the Customs access to the records that the person is required to keep under section 354 of the Act, in a way that—

(a) enables the Customs to access the information from within New Zealand; and

(b) allows for a connection to a Customs device or electronic system through which the required information may be viewed, copied, or used; and

(c) reliably assures that the integrity of the information is maintained.

(2) For the purposes of this regulation, the integrity of information is **maintained** only if the information remains complete and unaltered, except for the addition of any endorsement or immaterial change that arises in the normal course of communication, storage, or display.

Regulation 20B: replaced, on 10 September 2026, by regulation 6 of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Part 4
Entry and accounting for goods

21 When entry of imported goods to be made

(1) The time within which entry of goods to which section 75(1) of the Act applies must be made is—

(a) in the case of goods imported by sea or air, before the date on which the goods are to be imported or within 20 working days after the date of importation of the goods:

(b) *[Revoked]*

(c) in the case of goods removed for home consumption from a Customs-controlled area licensed for the purpose described in regulation 6(b), within 15 working days from the end of the month in which the goods were removed from the Customs-controlled area:

(d) in the case of goods entered by way of an Import Entry for Transportation in New Zealand or for Removal for Export as prescribed by the chief executive's rules made for the purposes of section 75(1)(a) of the Act where a further entry is required by those rules, within 20 working days after the date on which the first entry was made in respect of those goods.

(2) However, if goods that are exempt under regulation 25(1) cease to be exempt under regulation 25(2), they must be entered within 20 working days after the date on which they cease to be exempt.

Regulation 21(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 21(1)(a): replaced, on 1 February 2013, by regulation 4 of the Customs and Excise Amendment Regulations (No 2) 2012 (SR 2012/402).

Regulation 21(1)(b): revoked, on 1 February 2013, by regulation 4 of the Customs and Excise Amendment Regulations (No 2) 2012 (SR 2012/402).

Regulation 21(1)(c): amended, on 1 October 2018, by regulation 6(1) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 21(1)(d): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 21(2): inserted, on 1 October 2018, by regulation 6(2) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

22 Period for claiming imported goods

The period within which imported goods must be claimed for the purposes of section 75(7) of the Act is 3 months after the date of their importation.

Regulation 22: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

23 When entry of imported goods deemed to be made

An entry of goods to which section 75(1) of the Act applies 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 Joint Border Management System (as defined in section 302(4) of the Act) 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 the Customs.

Regulation 23: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 23(a): amended, on 10 September 2026, by regulation 7 of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Regulation 23(a): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

24 Passing of entry of imported goods

An entry of goods to which section 75(1) of the Act applies is deemed to have been passed in accordance with the Act,—

(a) in the case of an entry for home consumption, when the Joint Border Management System (as defined in section 302(4) of the Act) debits the importer's deferred payment account, or raises a cash account in respect of the duty payable; and

(b) in the case of an entry of goods deemed to have been made in accordance with regulation 26, when entry is deemed to have been made according to that regulation; and

(c) in any other case, when a delivery order message is generated by the Customs.

Regulation 24: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 24(a): amended, on 10 September 2026, by regulation 8 of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Regulation 24(a): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 24(c): substituted, on 1 December 2004, by regulation 7 of the Customs and Excise Amendment Regulations (No 3) 2004 (SR 2004/379).

24A Import entry transaction fee

[Revoked]

Regulation 24A: revoked, on 1 April 2026, by clause 23 of the Customs and Excise (Goods Management Levies) Order 2025 (SL 2025/272).

25 Certain imported goods exempt from entry

(1) The following goods or classes of goods are exempt from the requirements of section 75(1) of the Act:

(a) any goods not unloaded in New Zealand that are destined for a point outside New Zealand:

(b) a craft that—

(i) is not owned or registered in New Zealand; and

(ii) is visiting New Zealand temporarily as part of a commercial international voyage; and

(iii) arrives at a Customs place; and

(iv) is not engaged in the movement of cargo or passengers between places within New Zealand (otherwise than as a result of an unscheduled diversion of the international voyage):

(ba) a craft that—

(i) is not owned or registered in New Zealand; and

(ii) is visiting New Zealand temporarily as part of a commercial international voyage; and

(iii) arrives at a Customs place; and

(iv) is engaged in the movement of cargo or passengers between Customs places; and

(v) is intended to remain in New Zealand for less than 6 months:

(bb) an aircraft that—

(i) is not owned or registered in New Zealand; and

(ii) is visiting New Zealand temporarily as part of a private international voyage; and

(iii) arrives at a Customs place; and

(iv) is intended to remain in New Zealand for less than 6 months:

(c) any craft that arrives solely for repair during the course of an international voyage:

(d) a military craft forming part of the armed services of any foreign country:

(da) a craft owned or operated by the Government of a foreign country that arrives in New Zealand on official government business (other than a craft to which paragraph (d) applies):

(e) any New Zealand owned or registered craft, not being imported as cargo, that has previously been entered for home consumption:

(f) any craft built in New Zealand, not being imported as cargo, that has not previously been entered for export:

(g) any stores to which regulation 18 applies on the condition that they are declared on a stores list and on a further condition that the stores are kept in a secure area to the satisfaction of the chief executive:

(h) the following goods subject to the condition that the importer enters into and complies with such covenants as may be required by the chief executive:

(i) any bulk cargo containers and accessories therefor, including clip-on refrigerator units:

(ii) any pallet that has a value of less than $100 and is imported laden; provided that the chief executive is satisfied that the pallet has not been imported for sale or re-use in New Zealand:

(iii) any pallet that has a value of less than $100 and is imported unladen and any pallet (whether imported laden or unladen) that has a value of $100 or more being in either case a pallet that is imported temporarily and in respect of which a permit under section 85(1)(b) of the Act has been granted:

(iv) any wagons, trolleys, and wheeled pallets especially designed for the handling of bulk cargo containers:

(v) any lighters imported temporarily for the purpose of facilitating the loading and unloading of cargo:

(vi) any spools, bobbins, and similar articles that are used to convey or transport imported goods, and that are to be returned to the supplier of those goods:

(ha) goods that are to be, or are being, transhipped internationally, and are covered by a transhipment request under section 87(2) of the Act agreed to by the chief executive:

(i) any postal articles, on the condition that—

(i) the goods have been imported by a person other than in the course of a business activity carried on by that person; and

(ia) the goods are UPU mail; and

(ii) the goods are not subject to a licence or permit under any Act; and

(iii) any duty payable in respect of the goods has been paid; and

(iv) any document (other than an entry) required by the chief executive in respect of the goods has been lodged, and processed by Customs:

(j) human remains being imported for burial or cremation, on condition that a bill of lading, air consignment note, or air waybill for the remains is presented to a Customs officer.

(2) However, goods cease to be exempt under subclause (1) if any of the following occurs:

(a) in the case of a craft exempt under subclause (1)(ba) or (bb), the craft does not depart from New Zealand within 6 months:

(b) in the case of goods exempt under subclause (1)(g) or (h)(ii), a condition referred to in that provision ceases to be met:

(c) in any case, the goods otherwise cease to meet the criteria set out in the paragraph of subclause (1) under which the goods were exempt.

(3) If goods cease to be exempt under subclause (2)(a), the importer must notify the chief executive.

(4) If goods cease to be exempt, the goods must be entered in accordance with section 75 of the Act.

(5) In this regulation, **Customs place** includes a place at which a craft is authorised to arrive under section 21 of the Act.

Regulation 25(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 25(1)(b): replaced, on 1 October 2018, by regulation 7(1) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 25(1)(ba): inserted, on 1 October 2018, by regulation 7(1) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 25(1)(bb): inserted, on 1 October 2018, by regulation 7(1) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 25(1)(da): inserted, on 1 October 2018, by regulation 7(2) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 25(1)(h)(iii): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 25(1)(ha): inserted, on 24 June 2014, by regulation 14 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

Regulation 25(1)(ha): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 25(1)(i)(ia): inserted, on 28 November 2025, by regulation 5 of the Customs and Excise (Postal Articles) Amendment Regulations 2025 (SL 2025/273).

Regulation 25(1)(i)(iii): replaced, on 1 July 2021, by regulation 7 of the Customs and Excise Amendment Regulations 2021 (LI 2021/90).

Regulation 25(1)(i)(iv): inserted, on 1 July 2021, by regulation 7 of the Customs and Excise Amendment Regulations 2021 (LI 2021/90).

Regulation 25(1)(j): inserted, on 1 October 2018, by regulation 7(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 25(2): inserted, on 1 October 2018, by regulation 7(4) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 25(3): inserted, on 1 October 2018, by regulation 7(4) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 25(4): inserted, on 1 October 2018, by regulation 7(4) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 25(5): inserted, on 1 October 2018, by regulation 7(4) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

26 Certain goods deemed to be entered

(1) The following goods or classes of goods shall be deemed to have been entered under section 75(1) of the Act:

(a) goods that are temporarily imported into New Zealand under the authority of a carnet, on presentation of the carnet:

(b) exempt goods that are the personal baggage or household or other effects belonging to and accompanying a passenger, or a crew member, in any craft, when—

(i) the passenger or crew member provides to a Customs officer, in the prescribed form, the prescribed information and declaration relating to—

(A) the passenger or crew member; and

(B) the passenger's or crew member's personal baggage or household or other effects; or

(ia) the passenger or crew member arrives in New Zealand if they are exempt from section 28A(1) of the Act under regulation 14B, 14C, 14D, or 14E; or

(ii) the exempt goods are lawfully removed from a Customs-controlled area:

(c) goods the total value of which is equal to or less than $1,000 where those goods are the only goods imported by the importer in any one craft or, in the case of postal articles, in any one mail consignment.

(1A) In subclause (1)(b),—

exempt goods means goods that are exempt from duty under any of the following approvals given under section 8 of the Tariff Act 1988:

(a) concession number 80:

(b) concession number 81:

(c) concession number 82

prescribed means prescribed by the chief executive's rules.

(1B) Subclause (1)(b) does not apply to the following:

(a) goods whose importation is, under the Act or any other enactment,—

(i) prohibited; or

(ii) lawful only if done under a licence, permit, or consent:

(b) a motor vehicle (including a motor cycle) or a craft:

(c) cash, if the passenger or crew member is bringing into New Zealand a total amount of cash that is equal to, or above, the applicable threshold value for the purposes of section 68(1)(a) of the Anti-Money Laundering and Countering Financing of Terrorism Act 2009.

(1C) In subclause (1B)(c), **cash** has the meaning given in section 5(1) of the Anti-Money Laundering and Countering Financing of Terrorism Act 2009.

(2) Goods described in subclause (1)(c) are not deemed to be entered until—

(a) any duty payable in respect of the goods has been paid; and

(b) one of the following documents has been lodged, and processed by Customs:

(i) any document (other than an entry) required by the chief executive in respect of the goods:

(ii) a simplified import entry or declaration, in the form prescribed by the chief executive's rules:

(iii) an inward cargo report write-off request, in the form prescribed by the chief executive's rules.

(3) In this regulation and regulation 29(1)(ba), **carnet** means—

(a) an ATA (admission temporaire/temporary admission) carnet issued pursuant to the Customs Convention on the ATA Carnet for the Temporary Admission of Goods; or

(b) a carnet de passages en douane issued pursuant to the Customs Convention on the Temporary Importation of Private Road Vehicles.

Regulation 26(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 26(1)(a): replaced, on 1 February 2013, by regulation 5(1) of the Customs and Excise Amendment Regulations (No 2) 2012 (SR 2012/402).

Regulation 26(1)(b): replaced, on 1 October 2018, by regulation 8(1) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 26(1)(b)(ia): inserted, on 21 June 2023, by regulation 5 of the Customs and Excise (Arrival Information) Amendment Regulations 2023 (SL 2023/87).

Regulation 26(1)(c): amended, on 1 July 2021, by regulation 8(1) of the Customs and Excise Amendment Regulations 2021 (LI 2021/90).

Regulation 26(1)(c): amended, on 1 December 2019, by regulation 7 of the Customs and Excise Amendment Regulations (No 2) 2019 (LI 2019/250).

Regulation 26(1A): inserted, on 1 October 2018, by regulation 8(2) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 26(1B): inserted, on 1 October 2018, by regulation 8(2) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 26(1C): inserted, on 1 October 2018, by regulation 8(2) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 26(2): replaced, on 1 July 2021, by regulation 8(2) of the Customs and Excise Amendment Regulations 2021 (LI 2021/90).

Regulation 26(3): inserted, on 1 February 2013, by regulation 5(2) of the Customs and Excise Amendment Regulations (No 2) 2012 (SR 2012/402).

27 Manner of specifying volume of alcohol

[Revoked]

Regulation 27: revoked, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

27A Deadline prescribed for transhipment requests

The deadline for transhipment requests made under section 87(2) of the Act to the Customs is,—

(a) in the case of cargo to be or being transhipped internationally,—

(i) on a ship or boat, 24 hours before the estimated time of arrival in New Zealand of the craft on which the cargo is brought from a point outside New Zealand; and

(ii) on an aircraft, 1 hour before the estimated time of arrival in New Zealand of the craft on which the cargo is brought from a point outside New Zealand; and

(b) in the case of cargo to be or being transhipped domestically on a craft, the close of the 20th day after the date on which the craft on which

the cargo is brought from a point outside New Zealand arrives at the (Customs or other) place to which the craft proceeds directly on arriving within New Zealand.

Regulation 27A: inserted, on 24 June 2014, by regulation 15 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

Regulation 27A: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

28 Deadline prescribed for entry of goods for export

The deadline before which an entry of goods to which section 89(1) of the Act applies must be made (unless the chief executive under section 89(1)(b) of the Act allows the entry to be made before a later deadline) is 48 hours before the goods are shipped for export.

Regulation 28: substituted, on 8 December 2009, by section 6(2) of the Customs and Excise Amendment Act 2009 (2009 No 61).

Regulation 28: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

28A Export entry transaction fee

[Revoked]

Regulation 28A: revoked, on 1 April 2026, by clause 24 of the Customs and Excise (Goods Management Levies) Order 2025 (SL 2025/272).

28B Passing of entry of goods for export

An entry of goods for export under section 89(1) of the Act is deemed to have been passed for the purposes of the Act when a delivery order message is generated by the Customs in respect of that entry.

Regulation 28B: inserted, on 1 December 2004, by regulation 8 of the Customs and Excise Amendment Regulations (No 3) 2004 (SR 2004/379).

Regulation 28B: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

29 Goods for export exempt from entry

(1AAA) Goods or classes of goods listed in subclause (1) are exempt from the requirements in section 89(1) of the Act if,—

(a) for goods consigned as cargo, other than UPU mail, any document (other than an entry) required by the chief executive to be processed by Customs has been lodged, and processed by Customs; or

(b) for UPU mail, any document (other than an entry) required by the chief executive has been processed by Customs.

(1) The goods or classes of goods for the purposes of subclause (1AAA) are the following:

(a) bona fide gifts to persons resident outside New Zealand:

(b) trade samples supplied without charge to persons resident outside New Zealand:

(ba) goods that have satisfied all conditions of entry (including presentation of a carnet as defined in regulation 26(3)) and that on importation were deemed to have been entered under regulation 26(1)(a):

(c) passenger's baggage and effects except—

(i) goods sold from a Customs-controlled area licensed for the purpose described in section 56(1)(b) of the Act, or in regulation 6(b); or

(ii) goods subject to a claim for a drawback of duty:

(d) goods exported by diplomatic missions:

(e) film and video tape exported for use overseas and return to New Zealand:

(f) commercial documents and newspapers:

(g) ships and aircraft leaving New Zealand under their own power, other than those—

(i) that—

(A) were imported under the authority of section 136 of the Act; and

(B) on importation, were entered on a temporary import entry; or

(ii) that—

(A) were imported for a charter or lease in New Zealand; and

(B) on importation, were entered on a standard import entry; or

(iii) that have been sold, and are leaving for delivery outside New Zealand; or

(iv) that are leaving for sale outside New Zealand:

(ga) goods that are to be, or are being, transhipped internationally, and are covered by a transhipment request under section 87(2) agreed to by the chief executive:

(h) goods sent by parcel post for repair and return:

(i) goods of a type normally used for commercial or business purposes, such as laptops (including palmtop and notebook) computers and peripheral equipment (eg, portable printers), portable typewriters, cellular telephones, video and other photographic equipment carried by a passenger leaving New Zealand:

(j) any goods having an FOB value not exceeding $1,000 and not being—

(i) goods sold from a Customs-controlled area licensed for the purpose described in section 56(1)(b) of the Act, or in regulation 6(b); or

(ii) goods subject to a claim for a drawback of duty:

(k) human remains being exported for burial or cremation.

(2) A document required by subclause (1AAA)(a) must be lodged in the form prescribed by the chief executive's rules.

Regulation 29(1AAA): inserted, on 1 July 2021, by regulation 10(1) of the Customs and Excise Amendment Regulations 2021 (LI 2021/90).

Regulation 29(1AAA)(a): amended, on 28 November 2025, by regulation 6(1) of the Customs and Excise (Postal Articles) Amendment Regulations 2025 (SL 2025/273).

Regulation 29(1AAA)(b): amended, on 28 November 2025, by regulation 6(2) of the Customs and Excise (Postal Articles) Amendment Regulations 2025 (SL 2025/273).

Regulation 29(1): amended, on 1 July 2021, by regulation 10(2) of the Customs and Excise Amendment Regulations 2021 (LI 2021/90).

Regulation 29(1)(ba): inserted, on 1 February 2013, by regulation 6 of the Customs and Excise Amendment Regulations (No 2) 2012 (SR 2012/402).

Regulation 29(1)(c)(i): amended, on 1 October 2018, by regulation 9(1) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 29(1)(c)(i): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 29(1)(g): substituted, on 13 January 2011, by regulation 4 of the Customs and Excise Amendment Regulations (No 3) 2010 (SR 2010/465).

Regulation 29(1)(g)(i)(A): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 29(1)(ga): inserted, on 24 June 2014, by regulation 16 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

Regulation 29(1)(ga): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 29(1)(j)(i): amended, on 1 October 2018, by regulation 9(1) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 29(1)(j)(i): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 29(1)(k): inserted, on 1 October 2018, by regulation 9(2) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 29(2): replaced, on 1 July 2021, by regulation 10(3) of the Customs and Excise Amendment Regulations 2021 (LI 2021/90).

29A Outward cargo transaction fee

[Revoked]

Regulation 29A: revoked, on 1 April 2026, by clause 25 of the Customs and Excise (Goods Management Levies) Order 2025 (SL 2025/272).

29B Service fee for exported UPU mail

(1) Every designated postal operator must pay Customs a service fee in relation to the exportation of UPU mail by the operator.

(2) The service fee payable by an operator is the amount of the actual and reasonable costs (including overhead and business-sustaining costs) incurred by Customs in performing the following functions in relation to the operator's exportation of UPU mail:

(a) processing the information contained in any document related to the UPU mail:

(b) identifying and assessing the nature of any risk associated with, or arising from, the UPU mail:

(c) inspecting the UPU mail if it is identified by Customs as giving rise to a risk:

(d) investigating, detaining, or seizing the UPU mail.

(3) The service fee (plus goods and services tax under the Goods and Services Tax Act 1985, if any) is payable no later than 30 days after Customs issues an invoice for it.

(4) In this regulation,—

designated postal operator has the meaning given in section 2(1) of the Postal Services Act 1998

exportation includes proposed exportation.

Regulation 29B: inserted, on 1 April 2026, by regulation 7 of the Customs and Excise (Postal Articles) Amendment Regulations 2025 (SL 2025/273).

Part 5
Duties

30 Notification of rates of exchange

[Revoked]

Regulation 30: revoked, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

31 Warrant for compulsory acquisition of goods

The warrant for compulsory acquisition of goods under section 104(3) of the Act shall be in form 8.

Regulation 31: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

31A Importer to amend assessment that includes provisional Customs value

(1) For the purposes of section 112(2)(a) of the Act, the importer must amend the assessment for the goods before the expiration of 12 months after the end of the financial year during which the entry for the goods was made.

(2) In this regulation, **financial year**, in relation to an importer, means a period of 12 months beginning on—

(a) 1 April; or

(b) if the importer has notified Customs of a different date for the start of the importer's financial year, that other date.

(3) However, if, as a result of a change to the start date of an importer's financial year, a new financial year starts before what would have been the end of the previous financial year, then—

(a) the shortened period is taken to be a financial year (even though it is shorter than 12 months); and

(b) for entries made during that period, the importer must amend the assessment before the expiration of 24 months after the beginning of that period.

Example for subclause (3)

An importer has a standard financial year, so its financial years would have been 1 April 2019 to 31 March 2020, then 1 April 2020 to 31 March 2021.

However, in February 2020 the importer notifies Customs that it is changing its financial year to begin on 1 July, starting on 1 July 2020. As a result, what would have been the financial year 1 April 2020 to 31 March 2021 is shortened to be 1 April 2020 to 30 June 2020.

The time periods for the importer to amend its provisional Customs values are as follows:

- for entries made 1 April 2019 to 31 March 2020, subclause (1) applies and the amended assessment is due by 31 March 2021:
- for entries made 1 April 2020 to 30 June 2020, subclause (3) applies and the amended assessment is due by 31 March 2022:
- entries made 1 July 2020 to 30 June 2021, subclause (1) applies and the amended assessment is due by 30 June 2022.

Regulation 31A: inserted, on 1 October 2018, by regulation 10 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Part 6
Determination of country of produce or manufacture

Provisions relating to Australia

32 Interpretation

In regulations 32 to 39G, unless the context otherwise requires,—

adjusted value, in relation to any goods, means the value of the goods determined in accordance with Schedule 4 of the Act

allocate means to apportion in a manner appropriate under generally accepted accounting principles

allowable expenditure, in relation to labour, means the sum of costs—

(a) incurred by, or on behalf of, the principal manufacturer that relate, directly or indirectly, wholly or partly, to the processing of the goods in Australia and that can reasonably be allocated to the processing of the goods in Australia; and

(b) that consist of 1 or more of the following:

(i) the cost of wages and employee benefits:

(ii) the cost of supervision and training:

(iii) the cost of management of the process of manufacture:

(iv) the cost of receipt and storage of materials:

(v) the cost of quality control:

(vi) the cost of packing goods into inner containers:

(vii) the cost of handling and storing goods within the place or places in which a process, operated by the principal manufacturer in Australia, is performed

allowable expenditure, in relation to overheads, means the sum of costs—

(a) incurred by, or on behalf of, the principal manufacturer that relate, directly or indirectly, wholly or partly, to the processing of the goods in Australia and that can reasonably be allocated to the processing of the goods in Australia; and

(b) that consist of 1 or more of the following:

(i) the cost of inspecting and testing materials and goods:

(ii) the cost of insurance of the following kinds:

(A) insurance of plant, equipment, and materials used in the production of the goods:

(B) insurance of work in progress and finished goods:

(C) liability insurance:

(D) accident compensation insurance:

(E) insurance against consequential loss from accident to plant and equipment:

(iii) the cost of dies, moulds, and tooling and the depreciation, maintenance, and repair of plant and equipment:

(iv) the cost of interest payments for plant and equipment:

(v) the cost of research, development, design, and engineering:

(vi) the cost of the following items in respect of real property that is used, in Australia, in the manufacture of the goods:

(A) insurance:

(B) rent and lease payments:

(C) mortgage interest:

(D) depreciation on buildings:

(E) maintenance and repair:

(F) rates and taxes:

(G) *[Revoked]*

(vii) the cost of leasing of plant and equipment:

(viii) the cost of energy, fuel, water, lighting, lubricants, rags, and other materials and supplies not directly incorporated in goods manufactured in the territory of the exporting party:

(ix) the cost of storing goods at the place or places in which a process, operated by the principal manufacturer in Australia, is performed:

(x) the cost of royalties or licences in respect of patented machines or processes used in the manufacture of the goods or in respect of the right to manufacture the goods:

(xi) the cost of subscriptions to standards institutions, and industry and research associations:

(xii) the cost of the provision of medical care, cleaning services, cleaning materials and equipment, training materials, and safety and protective clothing and equipment:

(xiii) the cost of the disposal of non-recyclable waste:

(xiv) the cost of subsidising a cafeteria in the place or places in which a process, operated by the principal manufacturer in Australia, is performed, to the extent not recovered by financial returns:

(xv) the cost of security in the place or places in which a process, operated by the principal manufacturer in Australia, is performed:

(xvi) the cost of computer facilities allocated to the process of manufacture of the goods:

(xvii) the cost of contracting out, within the territories of either or both parties, part of the manufacturing process, including any associated transport or storage costs:

(xviii) the cost of employee transport:

(xix) the cost of vehicle expenses:

(xx) the cost of any fringe benefits tax or tax of a similar nature:

(xxi) the cost of transporting goods in Australia between places in which 1 or more processes are performed by, or on behalf of, the principal manufacturer; and

(c) does not include any of the following costs:

(i) any costs or expense relating to the general expense of doing business (including, but not limited to, any cost or expense relating to insurance or to executive, financial, sales, advertising, marketing, accounting, or legal services):

(ii) the cost of telephone, mail, or other means of communication:

(iii) the cost of international travel and expenses, including fares and accommodation:

(iv) the cost of the following items in respect of real property used by persons carrying out administrative functions:

(A) insurance:

(B) rent and lease payments:

(C) mortgage interest:

(D) depreciation on buildings:

(E) maintenance and repair:

(F) rates and taxes:

(v) the cost of conveying, insuring, or shipping the goods after manufacture:

(vi) the cost of shipping containers or packing the goods into shipping containers:

(vii) the cost of any royalty payment relating to a licensing agreement to distribute or sell the goods:

(viii) the profit of the principal manufacturer and the profit or remuneration of any trader, agent, broker, or other person dealing in the goods after manufacture:

(ix) any other costs incurred after the completion of all processes performed by, or on behalf of, the principal manufacturer:

(x) the cost of processing goods in a place that is not in the territory of a party

Annex G means Annex G of the ANZCERTA as set out in the document entitled *Product Specific Rules for Australian goods—Annex G (2022)*, as certified on 9 November 2021 by the chief executive under clause 4 of Schedule 2 of the Legislation Act 2019 and published by the chief executive on the Customs' Internet site (to align with the Harmonised System as in force in respect of New Zealand as at 1 January 2022)

ANZCERTA means the Australia New Zealand Closer Economic Relations Trade Agreement done at Canberra on 28 March 1983

factory cost means the sum of the total expenditure on originating and non-originating materials, the allowable expenditure on labour and factory overheads, and the cost of inner containers

fungible goods or **fungible materials** means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical and between which it is impractical to differentiate by mere visual examination

generally accepted accounting principles means principles with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and the preparation of financial statements, being principles that reflect the recognised consensus, or that have substantial authoritative support, in Australia and that may encompass broad guidelines of general application as well as detailed standards, practices, and procedures

goods wholly obtained or produced, in relation to the territory of either or both parties, means goods that are—

(a) mineral goods extracted in the territory of a party:

(b) plants grown in the territory of a party, or products obtained from such plants:

(c) a live animal born and raised in the territory of a party:

(d) a product obtained from a live animal in the territory of a party:

(e) goods obtained from hunting, trapping, fishing, capturing, or aquaculture conducted in the territory of a party:

(f) fish, shellfish, and any other marine life taken from the sea by vessels registered or recorded with a party and flying its flag, or entitled to fly its flag:

(g) goods produced or obtained exclusively from products referred to in paragraph (f) on board factory ships registered or recorded with a party and flying its flag:

(h) goods taken by a party, or a person of the party, from the seabed or subsoil of the territorial sea or the continental shelf of that party, in accordance with that party's rights under international law:

(i) waste and scrap derived from the production of goods in the territory of a party, or used goods collected in the territory of a party, if those goods are fit only for the recovery of raw materials:

(j) goods produced in the territory of a party exclusively from goods referred to in paragraphs (a) to (i), or from their derivatives, at any stage of production

indirect materials—

(a) means goods used or consumed—

(i) in the production, testing, or inspection of goods but not physically incorporated into the goods; or

(ii) in the maintenance of buildings or the operation of equipment associated with the production of the goods; and

(b) includes—

(i) fuel and energy:

(ii) tools, dies, and moulds:

(iii) spare parts and materials used in the maintenance of equipment and buildings:

(iv) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings:

(v) gloves, glasses, footwear, clothing, safety equipment, and supplies:

(vi) equipment, devices, and supplies used for testing or inspecting the goods:

(vii) catalysts and solvents:

(viii) any other goods that are not incorporated into the goods but whose use in the production of the goods can reasonably be demonstrated to be a part of that production

manufacture means the creation of an article essentially different from the matters or substances that go into the article

materials means goods that are used or consumed in the production of other goods

non-originating materials means materials that are not originating materials

originating goods means goods of a class specified in regulation 33(2) that meet all applicable criteria specified by regulations 33 to 39C

originating materials means originating goods or indirect materials

party means Australia or New Zealand

preferential treatment means the application, under section 7(1)(a) of the Tariff Act 1988, of the Tariff to goods that are the produce or manufacture of Australia

principal manufacturer means the person in the territory of a party who performs, or has had performed on its behalf, the last process of the manufacture of goods

producer means a person who grows, farms, raises, breeds, mines, harvests, fishes for, traps, hunts, captures, gathers, collects, extracts, manufactures, processes, assembles, restores, or renovates goods

production means growing, farming, breeding, capturing, gathering, collecting, extracting, raising, mining, harvesting, fishing for, trapping, hunting, manufacturing, processing, assembling, restoring, or renovating goods

qualifying expenditure means—

(a) total expenditure on originating materials; and

(b) allowable expenditure on labour and factory overheads incurred in the territory of either or both parties; and

(c) the cost of inner containers that originate in the territory of either or both parties

self-produced, in relation to any materials, means materials that are produced by a producer of goods and used or consumed in the production of those goods

unmanufactured raw products means natural or primary products that have not been subjected to an industrial process, other than an ordinary process of primary production, including any of the following:

(a) animals:

(b) bones, hides, skins, and other parts of animals obtained by killing, including such hides and skins that have been sun-dried:

(c) greasy wool:

(d) plants and parts of plants, including raw cotton, bark, fruit, nuts, grains, seeds in their natural state, and unwrought logs:

(e) minerals in their natural state and ores:

(f) crude petroleum.

Regulation 32: substituted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

Regulation 32 **adjusted value**: substituted, on 13 December 2007, by regulation 4(1) of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

Regulation 32 **adjusted value**: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(vi)(G): revoked, on 22 October 2009, by regulation 4(1) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(vii): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(viii): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(ix): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(x): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(xi): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(xii): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(xiii): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(xiv): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(xv): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(xvi): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(xvii): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(xviii): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(xix): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(xx): substituted, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **allowable expenditure** (in relation to overheads) paragraph (b)(xxi): added, on 22 October 2009, by regulation 4(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 32 **Annex G**: replaced, on 1 January 2022, by regulation 4 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Regulation 32 **ANZCERTA**: inserted, on 13 December 2007, by regulation 4(4) of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

Regulation 32 **Customs Valuation Agreement**: revoked, on 13 December 2007, by regulation 4(3) of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

Regulation 32 **goods wholly obtained or produced**: amended, on 30 April 2012, by regulation 4(1) of the Customs and Excise (Rules of Origin for Australian Goods—ANZCERTA Article 3) Amendment Regulations 2012 (SR 2012/77).

Regulation 32 **manufacture**: replaced, on 30 April 2012, by regulation 4(2) of the Customs and Excise (Rules of Origin for Australian Goods—ANZCERTA Article 3) Amendment Regulations 2012 (SR 2012/77).

Regulation 32 **producer**: amended, on 30 April 2012, by regulation 4(3) of the Customs and Excise (Rules of Origin for Australian Goods—ANZCERTA Article 3) Amendment Regulations 2012 (SR 2012/77).

Regulation 32 **production**: amended, on 30 April 2012, by regulation 4(4) of the Customs and Excise (Rules of Origin for Australian Goods—ANZCERTA Article 3) Amendment Regulations 2012 (SR 2012/77).

32A Chief executive must compile up-to-date version of Annex G

[Revoked]

Regulation 32A: revoked, on 1 January 2017, by regulation 5 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

33 Originating goods

(1) For the purposes of the Act and the Tariff Act 1988, goods imported from Australia are taken to be the produce or manufacture of Australia if they fall into 1 or more classes specified in subclause (2).

(2) The classes of goods are—

(a) goods wholly obtained or produced in the territory of either or both parties:

(b) goods that are entirely produced in the territory of either or both parties exclusively from originating materials:

(c) goods that are entirely produced in the territory of either or both parties and meet the requirements specified in Annex G (which imposes change in tariff classifications and, in some cases, regional value content requirements for goods produced from non-originating materials):

(d) goods that are wholly manufactured in the territory of either or both parties from 1 or more of the following:

(i) unmanufactured raw products:

(ii) materials wholly manufactured in the territory of either or both parties:

(iii) materials that have been imported (from a place outside the territories of the parties), and that the chief executive has determined, for the purposes of Article 3(1)(c)(ii)(III) of ANZCERTA, to be manufactured raw materials:

(e) goods imported from Australia before 1 January 2012 that meet the following conditions:

(i) the last process in the manufacture of the goods was performed in Australia; and

(ii) the regional value content of the goods is not less than 50% based on the factory cost method:

(f) goods that are taken to be originating goods under any of regulations 34 to 39C.

(3) Originating materials from the territory of a party that are used or consumed in the production of goods in the territory of the other party are deemed to originate in the territory of the other party.

Regulation 33: substituted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

Regulation 33(2): substituted, on 13 December 2007, by regulation 5 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

Regulation 33(2)(a): amended, on 30 April 2012, by regulation 5 of the Customs and Excise (Rules of Origin for Australian Goods—ANZCERTA Article 3) Amendment Regulations 2012 (SR 2012/77).

Regulation 33(2)(c): amended, on 1 September 2011, by regulation 6 of the Customs and Excise (Rules of Origin—Product-specific Rules for Australian Goods) Amendment Regulations 2011 (SR 2011/276).

33A Minimal operations

(1) Goods are not originating goods merely because of the following operations:

(a) the preservation of the goods in good condition for the purpose of transport or storage:

(b) the disassembly of the goods:

(c) the affixing of marks, labels, or other like distinguishing signs on the goods or the packaging of the goods:

(d) the packaging, changes to packaging, the breaking up or assembly of packages, or the presentation of the goods for transport or sale:

(e) quality control inspections of the goods:

(f) any combination of operations referred to in paragraphs (a) to (e).

(2) This regulation overrides regulations 33 and 34 to 39G.

Regulation 33A: inserted, on 30 April 2012, by regulation 6 of the Customs and Excise (Rules of Origin for Australian Goods—ANZCERTA Article 3) Amendment Regulations 2012 (SR 2012/77).

34 Third country transhipment

(1) Goods are not originating goods if, while outside the territories of the parties, they undergo any production or other operation.

(2) Subclause (1) does not apply to operations that consist merely of 1 or more of the following:

(a) unloading, reloading, and storing:

(b) repacking:

(c) relabelling:

(d) any other operation necessary to preserve the goods concerned in good condition or to transport them to the territory of a party.

Regulation 34: substituted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

35 Goods where value of non-originating materials that do not satisfy required change in tariff classification is 10% or less

Goods wholly or partly produced from non-originating materials are taken to be originating goods, even though they do not satisfy a change in tariff classification required by Annex G, if—

(a) the value of all non-originating materials used or consumed in the production of the goods and that are non-originating materials that do not satisfy a change in tariff classification required by Annex G does not exceed 10% of the adjusted value of the goods; and

(b) the goods meet all other applicable criteria of regulations 33 to 39C.

Regulation 35: substituted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

Regulation 35 heading: amended, on 22 October 2009, by regulation 5(1) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 35: amended, on 1 September 2011, by regulation 7 of the Customs and Excise (Rules of Origin—Product-specific Rules for Australian Goods) Amendment Regulations 2011 (SR 2011/276).

Regulation 35: amended, on 22 October 2009, by regulation 5(2) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 35(a): amended, on 1 September 2011, by regulation 7 of the Customs and Excise (Rules of Origin—Product-specific Rules for Australian Goods) Amendment Regulations 2011 (SR 2011/276).

Regulation 35(a): amended, on 22 October 2009, by regulation 5(3)(a) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 35(a): amended, on 22 October 2009, by regulation 5(3)(b) of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

36 Regional value content

(1) In any case where Annex G requires the regional value content of specified goods to be calculated by the build-down method, the value of that content is calculated as follows:

$$\text{RVC} = \frac{\text{AV} - \text{VNM}}{\text{AV}} \times 100$$

where—

RVC is the regional value content, expressed as a percentage

AV is the adjusted value

VNM is the value of non-originating materials (not including materials that are self-produced) that are acquired and used or consumed by the producer in the production of the goods.

(2) In any case where Annex G requires the regional value content of specified goods to be calculated by the build-up method, the value of that content is calculated as follows:

$$RVC = \frac{VOM}{AV} \times 100$$

where—

RVC is the regional value content, expressed as a percentage

AV is the adjusted value

VNM is the value of originating materials that are acquired or self-produced, and used or consumed by the producer in the production of the goods.

(3) In any case where Annex G requires the regional value content of specified goods to be calculated by the factory cost method or for the purposes of calculating the regional value content of goods by that method under regulation 33(2)(c) or (e)(ii), the value of that content is calculated as follows:

$$RVC = \frac{QE}{FC} \times 100$$

where—

RVC is the regional value content, expressed as a percentage

QE is the qualifying expenditure on the goods

FC is the factory cost of producing the goods.

Regulation 36: substituted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

Regulation 36(1): substituted, on 13 December 2007, by regulation 6 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

Regulation 36(1): amended, on 1 September 2011, by regulation 8 of the Customs and Excise (Rules of Origin—Product-specific Rules for Australian Goods) Amendment Regulations 2011 (SR 2011/276).

Regulation 36(2): substituted, on 13 December 2007, by regulation 6 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

Regulation 36(2): amended, on 1 September 2011, by regulation 8 of the Customs and Excise (Rules of Origin—Product-specific Rules for Australian Goods) Amendment Regulations 2011 (SR 2011/276).

Regulation 36(3): amended, on 1 September 2011, by regulation 8 of the Customs and Excise (Rules of Origin—Product-specific Rules for Australian Goods) Amendment Regulations 2011 (SR 2011/276).

Regulation 36(3): amended, on 22 October 2009, by regulation 6 of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

37 Tolerance in cases where 50% regional value content required

(1) This regulation applies in cases where these regulations require a regional value content of at least 50% based on the factory cost method.

(2) The chief executive may state in writing that the chief executive is satisfied that the following circumstances exist:

(a) the regional value content of particular goods from Australia is 48% or more, but less than 50%; and

(b) the regional value content of those goods would be at least 50% if an unforeseen circumstance had not occurred; and

(c) the situation caused by the unforeseen circumstance is unlikely to continue.

(3) When the chief executive makes a statement under subclause (2), the following goods are deemed to have a regional value content of at least 50%:

(a) the goods in respect of which the statement was made:

(b) any similar goods in a subsequent shipment that are also affected by the unforeseen circumstance described under subclause (2)(b).

(4) The chief executive may at any time amend or revoke any statement made under subclause (2) to reflect changed circumstances.

(5) For the purposes of subclause (3), **similar goods**, in relation to goods in a particular shipment, means goods that—

(a) are contained in another shipment that is imported by the same importer from the same manufacturer; and

(b) contain the same materials and undergo the same process or processes of manufacture as the goods in the first-mentioned shipment.

Regulation 37: substituted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

38 Value of materials

(1) For the purpose of calculating the regional value content of goods in accordance with regulations 33 to 37 and Annex G, the value of materials used or consumed in the production of the goods is as follows:

(a) for materials that the producer of the goods imports—

(i) into Australia, the value of the materials as calculated under the Customs Act 1901 (Australia):

(ii) into New Zealand, the adjusted value of the materials:

(b) for materials acquired in the territory where the goods are produced, the cost of acquisition and the cost of transporting the materials to the producer of the goods if that cost is not included in the cost of acquisition:

(c) for materials that are self-produced, the sum of all expenses incurred in the production of the materials, including general expenses, and an amount for profit equivalent to the profit added in the normal course of trade.

(2) The value of originating materials obtained under subclause (1) may be adjusted by adding to that value any of the following items if they have not been included under that subclause:

(a) the costs of freight, insurance, packing, and all other costs incurred in transporting the materials within or between the territories of the parties to the location of the producer:

(b) duties, taxes, and customs brokerage fees on the materials paid in the territory of either or both parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable:

(c) the cost of waste and spoilage resulting from the use of the materials in the production of the goods, less the value of renewable scrap or by-products.

(3) The value of non-originating materials obtained under subclause (1) may be adjusted by subtracting from that value any of the following items if they have been included under that subclause:

(a) the costs of freight, insurance, packing, and all other costs incurred in transporting the materials within or between the territories of the parties to the location of the producer:

(b) duties, taxes, and customs brokerage fees on the materials paid in the territory of either or both parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable:

(c) the cost of waste and spoilage resulting from the use of the materials in the production of the goods, less the value of renewable scrap or by-products:

(d) the cost of processing incurred in the territory of a party in the production of the non-originating materials:

(e) the cost of any originating materials used or consumed in the production of the non-originating materials in the territory of a party.

Regulation 38: substituted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

Regulation 38(1): amended, on 1 September 2011, by regulation 9 of the Customs and Excise (Rules of Origin—Product-specific Rules for Australian Goods) Amendment Regulations 2011 (SR 2011/276).

Regulation 38(1)(a): substituted, on 13 December 2007, by regulation 7 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

39 Standard accessories, spare parts, and tools as originating goods

(1) Accessories, spare parts, or tools delivered with originating goods that form part of the standard accessories, spare parts, or tools for those goods must be treated as originating goods and must be disregarded in determining whether all the non-originating materials used in the production of the originating goods undergo any applicable change in tariff classification, if—

(a) the accessories, spare parts, or tools are not invoiced separately from the originating goods; and

(b) the quantities and value of the accessories, spare parts, or tools are customary for the originating goods; and

(c) in any case where the goods are subject to a regional value content requirement, the value of the accessories, spare parts, or tools is taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the goods.

(2) Subclause (1) does not apply if the accessories, spare parts, or tools have been added solely for the purpose of artificially raising the regional value content of the goods.

Regulation 39: substituted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

39A Fungible goods or materials as originating goods

(1) The determination of whether fungible goods or materials are originating goods is made—

(a) by physical separation of each of the goods or materials; or

(b) through the use of any inventory management method, such as averaging, last in and first out, or first in and first out, as recognised in generally accepted accounting principles.

(2) An inventory management method selected under subclause (1)(b) for particular fungible goods or materials must continue to be used for those fungible goods or materials throughout the fiscal year of the producer that selected the inventory management method.

Regulation 39A: inserted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

39B Packaging materials and containers

(1) Packaging materials and containers in which goods are packaged for retail sale, if classified with those goods, are not included in determining whether non-originating materials used or consumed in the production of those goods have undergone the applicable change in tariff classification as set out in Annex G.

(2) If goods described in subclause (1) are subject to a regional value content requirement, the value of the packaging materials and containers used for retail sale are taken into account as originating or non-originating, as the case may be, in calculating the regional value content.

(3) Packaging materials and containers for shipment in which goods are packed exclusively for transport are not included in determining the origin of the goods.

Regulation 39B: inserted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

Regulation 39B(1): amended, on 1 September 2011, by regulation 10 of the Customs and Excise (Rules of Origin—Product-specific Rules for Australian Goods) Amendment Regulations 2011 (SR 2011/276).

Regulation 39B(1): amended, on 13 December 2007, by regulation 8 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

39C Treatment of indirect materials

(1) Indirect materials are deemed originating materials without regard to where they are produced, and their value is determined by their cost recorded in the accounting records of the producer of the goods.

(2) Subclause (1) does not apply if an importer of goods has elected that the origin of the goods be assessed in accordance with regulation 33(2)(e).

Regulation 39C: inserted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

Regulation 39C(2): amended, on 22 October 2009, by regulation 7 of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

39D Claims for preference based on, or supported by, declaration of exporter

(1) An importer may claim preferential treatment for goods from Australia on the basis of a declaration of the exporter of the goods.

(2) The chief executive may require an importer to submit a declaration, or to arrange for the exporter to submit a declaration, that gives the reasons why the goods qualify as originating goods, including any relevant information about costs and production.

(3) The declaration may be provided in electronic form.

Regulation 39D: inserted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

Regulation 39D(2): amended, on 13 December 2007, by regulation 9 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

39E Records

(1) This regulation applies to each of the following persons:

(a) an importer of goods in respect of which a claim for preferential treatment is made in New Zealand:

(b) an exporter in New Zealand of goods in respect of which a claim for preferential treatment is made in Australia:

(c) a producer or principal manufacturer in New Zealand who produces or manufactures goods for export to Australia in respect of which a claim for preferential treatment may be made in Australia.

(2) A person to whom this regulation applies must keep a record of all transactions relating to the importation, exportation, or production of the goods to show that the goods qualify for preferential treatment.

(3) The record must be maintained for at least 5 years after the date of importation or exportation, as the case may be.

Regulation 39E: inserted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

Regulation 39E(2): amended, on 13 December 2007, by regulation 10 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

39F Verification of origin

To determine whether goods imported into New Zealand from Australia qualify as originating goods, the chief executive may verify any claims made for tariff preference by taking any 1 or more of the following actions:

(a) requesting relevant information from any or all of the following:

(i) the importer:

(ii) the exporter, producer, or principal manufacturer in Australia:

(b) requesting the importer to arrange for the exporter, producer, or principal manufacturer to provide information directly to the Customs:

(c) requiring a declaration to be provided under regulation 39D:

(d) requesting the customs administration of Australia to visit the premises of the exporter, producer, or principal manufacturer in Australia, in accordance with any procedures jointly adopted by the parties for the review of the records and the observation of the facilities of exporters, producers, or principal manufacturers.

Regulation 39F: inserted, on 1 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2006 (SR 2006/397).

Regulation 39F: amended, on 13 December 2007, by regulation 11(1) of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

Regulation 39F(a)(ii): amended, on 13 December 2007, by regulation 11(2) of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

Regulation 39F(b): amended, on 13 December 2007, by regulation 11(2) of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

39G Decision on origin

(1) If the chief executive is satisfied, under regulation 39D or 39F, that goods are originating goods, the chief executive must grant the claim for preferential treatment for the goods.

(2) Preferential treatment may be denied if the importer fails to comply with a requirement imposed by or under these regulations.

(3) If preferential treatment is denied, the Customs must give a written explanation for the decision to the person who made the claim for preferential treatment.

Regulation 39G: substituted, on 13 December 2007, by regulation 12 of the Customs and Excise (Rules of Origin for Australian Goods) Amendment Regulations 2007 (SR 2007/346).

Provisions relating to Canada

40 Canada

(1) The following classes of goods are deemed, for the purposes of the Act and the Tariff Act 1988, to be the produce or manufacture of Canada, namely—

(a) goods wholly the produce of Canada:

(b) goods manufactured in Canada, subject to the following conditions:

(i) that the process last performed in the manufacture of the goods was performed in Canada; and

(ii) that in respect of the goods, the expenditure—

(A) in material that is of Canadian origin, or of New Zealand origin, or of Canadian and New Zealand origin; or

(B) in other items of factory or works cost (as defined in this regulation) incurred in Canada, or in New Zealand, or in Canada and New Zealand; or

(C) partly in such material and partly in such other items as aforesaid,—

is not less than half of the factory or works cost of the goods in their finished state.

provided that with respect to specific goods, the chief executive may determine that the expenditure shall be less than half of the factory or works cost of the goods in their finished state.

(2) Subclause (1) applies only in respect of goods exported directly from Canada to New Zealand, without entering the commerce of another country after shipment from Canada and before importation into New Zealand unless the chief executive otherwise permits and subject to such conditions as the chief executive in any case approves.

(3) For the purposes of this regulation, the factory or works cost of any article shall be the sum of the following items:

(a) cost of materials as received into factory, excluding customs duty or excise duty or other duties paid or payable in respect of those materials:

(b) manufacturing wages:

(c) factory overhead expenses, namely—

(i) all expenses directly or indirectly connected with manufacture, for example, rent, rates, and taxes in respect of factory:

(ii) motive power, gas, fuel, water, lighting, and heating of factory:

(iii) expenses of factory supervision, for example, wages and salaries of manager, supervisor, timekeepers, and guards:

(iv) repairs, renewals, and depreciation of plant, machinery, and tools:

(v) interest on capital outlay on plant, machinery, tools, and factory buildings:

(vi) royalties payable in respect of patented machines or processes used in the manufacture of the goods:

(d) cost of containers other than the outside package.

(4) In calculating the factory or works cost in subclause (3), and in calculating the expenditure in any item of factory or works cost, none of the following items shall be included or considered:

(a) manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its finished condition:

(b) royalties payable in respect of the finished goods:

(c) the cost of outside packages or any cost of packing the goods into them:

(d) administrative and general office expenses:

(e) any cost of conveying, insuring, or shipping the goods after their manufacture:

(f) any other charges incurred after the completion of the manufacture of the goods.

Provisions relating to Malaysia

41 Originating goods

(1) Particular goods are deemed for the purposes of the Act and the Tariff Act 1988 to be the produce or manufacture of Malaysia if the goods meet all applicable requirements set out in the following provisions of the Malaysia–New Zealand Free Trade Agreement done at Kuala Lumpur on 26 October 2009:

(a) Chapter 3; and

(b) the document entitled *Malaysia–New Zealand Product Specific Rules—Annex 2 (2022)*, as certified on 9 November 2021 by the chief executive under clause 4 of Schedule 2 of the Legislation Act 2019 and published by the chief executive on the Customs' Internet site (to align with the Harmonised System as in force in respect of New Zealand as at 1 January 2022); and

(c) *[Revoked]*

(d) *[Revoked]*

(e) Annex 3 (as amended with effect on and from 1 October 2020, done by an exchange of letters constituting an agreement between the Government of New Zealand and the Government of Malaysia to amend the Malaysia–New Zealand Free Trade Agreement).

(2) *[Revoked]*

(3) *[Revoked]*

Regulation 41: substituted, on 1 August 2010, by regulation 4 of the Customs and Excise (Rules of Origin for Malaysia Free Trade Agreement Goods) Amendment Regulations 2010 (SR 2010/192).

Regulation 41(1)(b): replaced, on 1 January 2022, by regulation 5 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Regulation 41(1)(c): revoked, on 1 January 2017, by regulation 6(1) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 41(1)(d): revoked, on 1 January 2017, by regulation 6(1) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 41(1)(e): replaced, on 1 October 2020, by regulation 4 of the Customs and Excise (Rules of Origin for Malaysia Free Trade Agreement Goods) Amendment Regulations 2020 (LI 2020/201).

Regulation 41(2): revoked, on 1 January 2017, by regulation 6(2) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 41(3): revoked, on 1 January 2017, by regulation 6(2) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Provisions relating to the United Kingdom of Great Britain and Northern Ireland, the Isle of Man, and the Channel Islands

[Revoked]

Heading: revoked, on 31 May 2023, by section 31 of the United Kingdom Free Trade Agreement Legislation Act 2022 (2022 No 59).

42 United Kingdom of Great Britain and Northern Ireland, the Isle of Man, and the Channel Islands (Group 1)

[Revoked]

Regulation 42: revoked, on 31 May 2023, by section 31 of the United Kingdom Free Trade Agreement Legislation Act 2022 (2022 No 59).

Provisions relating to less developed countries

Heading: substituted, on 1 July 2001, by regulation 3 of the Customs and Excise Amendment Regulations 2001 (SR 2001/110).

43 Less developed countries (Group 2)

(1) For the purposes of this regulation, **Group 2** means the group of countries consisting of the countries declared to be less developed countries for the purposes of the Tariff Act 1988.

(2) The following classes of goods are deemed, for the purposes of the Act and the Tariff Act 1988, to be the produce or manufacture of the countries included in Group 2, namely—

(a) the following goods wholly obtained in any of the countries included in Group 2:

(i) mineral products extracted from its soil or from its seabed:

(ii) vegetable products harvested there:

(iii) live animals born and raised there:

(iv) products obtained there from live animals:

(v) products obtained by hunting or fishing conducted there:

(vi) products of sea fishing and other products taken from the sea by its vessels:

(vii) products made on board its factory ships exclusively from the products referred to in subparagraph (vi):

(viii) used articles collected there fit only for the recovery of raw materials:

(ix) waste and scrap resulting from manufacturing operations conducted there:

(x) products obtained there exclusively from products specified in subparagraphs (i) to (ix):

(b) goods partly manufactured in the countries included in Group 2 subject to the following conditions:

(i) that the process last performed in the manufacture of the goods was performed in a country included in Group 2; and

(ii) that in respect of the goods, the expenditure—

(A) in material that is the origin of 1 or more countries included in Group 2 or of New Zealand; or

(B) in other items of factory or works cost (as defined in this regulation) incurred in 1 or more countries included in Group 2 or in New Zealand; or

(C) partly in such material and partly in such other items as aforesaid,—

is not less than half of the factory or works cost of the goods in their finished state.

(3) Subclause (2) applies only in respect of goods exported directly from a country in Group 2 to New Zealand, without entering the commerce of another country (other than a country also listed in Group 2) after shipment from that country and before importation into New Zealand, unless the chief executive otherwise permits and subject to such conditions as he or she in any case approves.

(4) For the purposes of this regulation, the factory or works cost of any article shall be the sum of the following items:

(a) cost of materials as received into factory, excluding customs duty or excise duty or other duties paid or payable in respect of those materials:

(b) manufacturing wages:

(c) factory overhead expenses, namely—

(i) all expenses directly or indirectly connected with manufacture, for example, rent, rates, and taxes in respect of factory:

(ii) motive power, gas, fuel, water, lighting, and heating of factory:

(iii) expenses of factory supervision, for example, wages and salaries of manager, supervisor, timekeepers, and guards:

(iv) repairs, renewals, and depreciation of plant, machinery, and tools:

(v) interest on capital outlay on plant, machinery, tools, and factory buildings:

(vi) royalties payable in respect of patented machines or processes used in the manufacture of the goods:

(d) cost of containers other than the outside package.

(5) In calculating the factory or works cost in subclause (4), and in calculating the expenditure in any item of factory or works cost, none of the following items shall be included or considered:

(a) manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its finished condition:

(b) royalties payable in respect of the finished goods:

(c) the cost of outside packages or any cost of packing the goods into them:

(d) administrative and general office expenses:

(e) any cost of conveying, insuring, or shipping the goods after their manufacture:

(f) any other charges incurred after the completion of the manufacture of the goods.

Regulation 43 heading: amended, on 1 July 2001, by regulation 4(1) of the Customs and Excise Amendment Regulations 2001 (SR 2001/110).

Regulation 43(1): substituted, on 1 July 2001, by regulation 4(2) of the Customs and Excise Amendment Regulations 2001 (SR 2001/110).

Provisions relating to least developed countries

Heading: inserted, on 1 July 2001, by regulation 5 of the Customs and Excise Amendment Regulations 2001 (SR 2001/110).

43A Least developed countries (Group 3)

(1) For the purposes of this regulation, **Group 3** means the group of countries consisting of the countries declared to be least developed countries for the purposes of the Tariff Act 1988.

(2) The following classes of goods are deemed, for the purposes of the Act and the Tariff Act 1988, to be the produce or manufacture of the countries included in Group 3:

(a) the following goods wholly obtained in any of the countries included in Group 3:

(i) mineral products extracted from its soil or from its seabed:

(ii) vegetable products harvested there:

(iii) live animals born and raised there:

(iv) products obtained there from live animals:

(v) products obtained by hunting or fishing conducted there:

(vi) products of sea fishing and other products taken from the sea by its vessels:

(vii) products made on board its factory ships exclusively from the products referred to in subparagraph (vi):

(viii) used articles collected there that are fit only for the recovery of raw materials:

(ix) waste and scrap resulting from manufacturing operations conducted there:

(x) products obtained there exclusively from products specified in subparagraphs (i) to (ix):

(b) goods partly manufactured in the countries included in Group 3, subject to the following conditions:

(i) that the process last performed in the manufacture of the goods was performed in a country included in Group 3; and

(ii) that, in respect of the goods, the expenditure for the following is not less than half of the factory or works cost of the goods in their finished state:

(A) expenditure in material that is the origin of 1 or more countries included in Group 3 or of New Zealand; or

(B) expenditure in other items of factory or works cost (as defined in this regulation) incurred in 1 or more countries included in Group 3 or in New Zealand; or

(C) expenditure partly in any material referred to in subsubparagraph (A) and partly in any other items referred to in subsubparagraph (B).

(3) Subclause (2) applies only to goods exported directly from a country in Group 3 to New Zealand without entering the commerce of another country (other than a country also included in Group 3) after shipment from that country and before importation into New Zealand, unless the chief executive otherwise permits and subject to any conditions that he or she in any case approves.

(4) For the purposes, the factory or works cost of any article must be the sum of the following items:

(a) the cost of materials as received into the factory, excluding customs duty or excise duty or other duties paid or payable for those materials:

(b) manufacturing wages:

(c) the following factory overhead expenses:

(i) all expenses directly or indirectly connected with manufacture, for example, rent, rates, and taxes for the factory:

(ii) motive power, gas, fuel, water, lighting, and heating:

(iii) expenses of supervision, for example, wages and salaries of managers, supervisors, timekeepers, and guards:

(iv) repairs, renewals, and depreciation of plant, machinery, and tools:

(v) interest on capital outlay on plant, machinery, tools, and factory buildings:

(vi) royalties payable for patented machines or processes used in the manufacture of the goods:

(d) the cost of containers other than the outside package.

(5) In calculating the factory or works cost in subclause (4), and in calculating the expenditure in any item of factory or works cost, none of the following items must be included or considered:

(a) manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its finished condition:

(b) royalties payable for the finished goods:

(c) the cost of outside packages or any cost of packing the goods into them:

(d) administrative and general office expenses:

(e) any cost of conveying, insuring, or shipping the goods after their manufacture:

(f) any other charges incurred after the completion of the manufacture of the goods.

Regulation 43A: inserted, on 1 July 2001, by regulation 5 of the Customs and Excise Amendment Regulations 2001 (SR 2001/110).

Provisions relating to Forum Island Countries

44 Interpretation

In regulations 45 to 51, unless the context otherwise requires,—

factory or works means the place in a Forum Island Country where the last process in the manufacture of the goods was performed

factory or works cost, in relation to any goods manufactured in a factory or works, means any expenditure—

(a) that either—

(i) is incurred directly by the manufacturer in the production of the goods; or

(ii) can reasonably be allocated to the production of the goods; and

(b) is determined in accordance with regulation 46

Forum Island Country means a country (other than New Zealand or Australia) for which the South Pacific Regional Trade and Economic Co-operation Agreement is for the time being in force

inner containers—

(a) includes any container or containers into or on which any goods are packed on importation into New Zealand; but

(b) does not include any container, pallet, or similar article carried by any ship or aircraft

manufacturer, in relation to any goods, means the person who operates the factory or works where the last process in the manufacture of the goods is performed

materials—

(a) means all inputs into the manufacturing process (other than materials treated as overheads) used or consumed in the production of the finished goods, in the form in which they are received at the factory or works; and

(b) includes unmanufactured raw products

other duties includes sales tax, goods and services tax, anti-dumping duty and countervailing duty

qualifying area content, in relation to any goods, means the expenditure by the manufacturer on the items specified in regulation 45(1)(b)(ii)

unmanufactured raw product—

(a) means any product that is both—

(i) a product of any farm, mine, forest, fishery, or similar activity; and

(ii) a product that is in its natural form or has undergone such basic processing as is customarily required to prepare the product for marketing in substantial volume in international trade; and

(b) without limiting the generality of paragraph (a), includes—

(i) animals:

(ii) bones, hides, skins, and any other part of any animal:

(iii) greasy wool and scoured wool:

(iv) plants and parts of plants, including (without limitation) raw cotton, fruit, nuts, vegetables, grains, seeds (cleaned and graded), and green coffee beans:

(v) logs of timber with branches removed but otherwise unworked:

(vi) minerals in their natural form and ores:

(vii) crude petroleum.

Regulation 44 **Forum Island Country**: substituted, on 21 October 1999, by regulation 2 of the Customs and Excise Amendment Regulations (No 2) 1999 (SR 1999/309).

45 Forum Island Countries

(1) The following classes of goods are deemed, for the purposes of the Act and the Tariff Act 1988, to be the produce or manufacture of Forum Island Countries, namely—

(a) the following goods wholly obtained in any of the Forum Island Countries:

(i) mineral products extracted from its soil or from its seabed:

(ii) vegetable products harvested there:

(iii) live animals born and raised there:

(iv) products obtained there from live animals:

(v) products obtained by hunting or fishing conducted there:

(vi) products of sea fishing and other products taken from the sea by its vessels:

(vii) products made on board its factory ships exclusively from the products referred to in subparagraph (vi):

(viii) used articles collected there fit only for the recovery of raw materials:

(ix) waste and scrap resulting from manufacturing operations conducted there:

(x) products obtained there exclusively from products specified in subparagraphs (i) to (ix):

(b) goods partly manufactured in any Forum Island Country, subject to the following conditions:

(i) that the last process in the manufacture of the goods was performed in a Forum Island Country; and

(ii) that, in respect of the goods, and subject to regulations 47 to 50, the expenditure by the manufacturer—

(A) on labour and factory overheads (as defined in regulation 46) incurred in a Forum Island Country, or in New Zealand, or in a Forum Island Country and New Zealand; or

(B) on qualifying materials (as defined in regulation 47); or

(C) on qualifying inner containers (as defined in regulation 48); or

(D) partly on such materials and partly on such other items of factory or works cost (including inner containers) as aforesaid,—

is not less than 50% of the factory or works cost of the goods in their finished state.

(2) Notwithstanding paragraph (b) of subclause (1),—

(a) with respect to any specific goods (being goods referred to in paragraph (b) of subclause (1)), the chief executive may determine that the expenditure referred to in that paragraph shall be less than 50% of the factory or works cost of the goods in their finished state:

(b) with respect to any goods (being goods referred to in that paragraph (b)) that are classified in the Tariff under the following Tariff headings, Tariff sub-headings, or Tariff items, namely,—

(i) 3926.20.22, 3926.20.31, 3926.20.41, 3926.20.61:

(ii) 4015.90.00:

(iii) 4203.10, 4303.10.09:

(iv) 61.01, 61.02, 61.03, 61.04, 61.05, 61.06, 61.07, 61.08, 61.09, 61.10, 61.11, 61.12, 61.13, 61.14, 61.15:

(v) 62.01, 62.02, 62.03, 62.04, 62.05, 62.06, 62.07, 62.08, 62.09, 62.10, 62.11, 62.12,—

the reference in that provision to 50% shall be read as a reference to 45%.

(3) Where—

(a) a qualifying material is an unmanufactured raw product of Australia (within the meaning of regulation 32); or

(b) a qualifying material is wholly manufactured in Australia from unmanufactured raw products of Australia or New Zealand (within the meaning of regulation 35); or

(c) the last process in the manufacture of a qualifying material occurred in Australia and regulation 35(c)(i) applies to that material,—

then, unless the chief executive in any particular case permits otherwise, in addition to the requirements of subclauses (1)(b)(ii) and (2)(b), not less than 25% of the factory and works cost of the goods in their finished state shall comprise—

(d) labour and factory overheads incurred in a Forum Island Country; or

(e) qualifying materials referred to in subparagraph (iii) or (vi) of regulation 47(a); or

(f) qualifying inner containers referred to in regulation 48 where the last process of manufacture occurs in a Forum Island Country; or

(g) partly such materials and partly such other items of factory or works cost (including inner containers) specified in paragraph (d), (e), or (f).

(4) Subclause (1) applies to goods exported from a Forum Island Country, whether directly or indirectly, and whether or not the goods have entered the commerce of another country after shipment from a Forum Island Country and before importation into New Zealand.

(5) Where any goods referred to in subclause (1)(a) are wholly obtained from a particular Forum Island Country, any inner containers in which the goods are packed shall be regarded as having the same origin as the goods they contain.

46 Calculation of factory or works cost

(1) For the purposes of regulation 45, the factory or works cost of any goods shall be the sum of the following items:

(a) subject to regulation 50, the cost to the manufacturer of bringing materials into the factory or works, including any freight and similar costs, but excluding customs duty or excise duty or other duties paid or payable in respect of those materials:

(b) labour costs, namely—

(i) manufacturing wages and benefits; and

(ii) other factory or works labour costs incurred in connection with any of the following:

(A) the management of the process of manufacturing:

(B) the receipt of materials:

(C) the storage of materials:

(D) supervision:

(E) training:

(F) quality control:

(G) the packing of goods into inner containers:

(H) the handling and storage of the goods within the factory:

(c) factory overhead expenses, being costs incurred in connection with any of the following:

(i) inspecting and testing materials and the goods:

(ii) insuring real property, plant, equipment, and materials used in the production of the goods, insuring work in progress and finished goods, liability insurance, accident compensation, and insurance against consequential loss from accident to plant and equipment:

(iii) dies, moulds, tooling, and the depreciation, maintenance, and repair of plant and equipment, without regard to whether such items originate in a Forum Island Country or New Zealand:

(iv) interest payments for plant, equipment, and wages:

(v) research, development, design, and engineering:

(vi) rent, leasing costs, mortgage interest, depreciation on buildings, maintenance, repair, rates, and taxes in respect of real property used in the production of the goods:

(vii) leasing of plant and equipment, without regard to whether such items originate in a Forum Island Country or New Zealand:

(viii) materials and supplies, not being directly incorporated in the manufactured goods, including (without limitation) energy, fuel, water, lighting, lubricants, and rags, without regard to whether such items originate in a Forum Island Country or New Zealand:

(ix) storage of the goods at the factory:

(x) royalties or licences in respect of patented machines or processes used in the manufacture of the goods, or in respect of the right to manufacture the goods:

(xi) subscriptions to standards institutions, and industry and research associations:

(xii) factory security, the provision of medical care, cleaning services, cleaning materials and equipment, training materials, the disposal of non-recyclable waste, safety and protective clothing and equipment, and the subsidisation of a factory cafeteria to the extent not covered by returns:

(xiii) computer facilities allocated to the process of the manufacture of the goods:

(xiv) contracting out of part of the manufacturing process within a Forum Island Country or New Zealand:

(xv) employee transport, factory vehicle expenses, and any tax in the nature of a fringe benefits tax payable on a cost specified in this paragraph or paragraph (b):

(d) the costs of inner containers.

(2) In calculating the factory or works cost under subclause (1) and in calculating the expenditure on any item of factory or works cost, none of the following items shall be included or considered, except to the extent that they are specified in subclause (1):

(a) costs relating to the general expense of doing business, including (without limitation) the cost of providing executive, financial, sales, advertising, marketing, accounting and legal services, or insurance:

(b) costs for telephone, mail, and other means of communication:

(c) the cost of shipping containers or any cost of packing the goods into them:

(d) the cost of conveying, insuring, or shipping the goods after their manufacture is completed:

(e) royalty payments related to a licensing agreement to distribute or sell the goods:

(f) rent, mortgage interest, depreciation on buildings, property insurance premiums, maintenance, repair, taxes, or rates in respect of real property used by personnel charged with administrative functions:

(g) international travel expenses, including fares and accommodation:

(h) manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the goods after their manufacture:

(i) any other costs and expenses incurred after the completion of the manufacture of the goods.

(3) In calculating any item of cost included in subclause (1), a cost incurred by the manufacturer of the goods shall be included once only in the calculation of the factory or works cost.

(4) Depreciation of plant, equipment, and buildings shall be calculated in accordance with generally accepted accounting principles, as applied by the manufacturer.

47 Qualifying materials

For the purposes of regulation 45(1)(b)(ii)(B),—

(a) a material is a **qualifying material** if—

(i) it is an unmanufactured raw product of Australia or New Zealand; or

(ii) it is wholly manufactured in Australia or New Zealand, or in Australia and New Zealand, from unmanufactured raw products of Australia or New Zealand; or

(iii) it is wholly obtained in a Forum Island Country and is a material referred to in regulation 45(1)(a); or

(iv) it is a qualifying material as defined in regulation 35 and meets the 50% threshold requirement specified in regulation 33(1)(c); or

(v) it is a qualifying material as defined in regulation 35 and the last process in the manufacture of the material occurred in New Zealand, but the material does not meet the 50% threshold requirement specified in regulation 33(1)(c); or

(vi) the last process in the manufacture of the material occurred in a Forum Island Country:

(b) the total expenditure by the manufacturer on the materials referred to in any of subparagraphs (i), (ii), (iii), or (iv) of paragraph (a) shall be treated as expenditure on qualifying materials:

(c) the total expenditure by the manufacturer on the materials referred to in subparagraph (v) of paragraph (a) shall be treated as expenditure on qualifying materials under regulation 35(c)(ii):

(d) the total expenditure by the manufacturer on the materials referred to in subparagraph (vi) of paragraph (a) shall be treated as expenditure on qualifying materials in the following manner:

(i) where the material would qualify in its own right under regulation 45(1)(b)(ii) if it were to be imported into New Zealand from a Forum Island Country, then 100% of the expenditure on that material shall be treated as expenditure on qualifying materials:

(ii) where the material would not qualify in its own right under regulation 45(1)(b)(ii) if it were to be imported into New Zealand from a Forum Island Country, then the percentage of the expenditure on that material that may be treated as expenditure on qualifying materials shall be equal to the percentage of qualifying area content in the factory or works cost of that material.

48 Qualifying inner containers

For the purposes of regulation 45(1)(b)(ii)(C), a container is a **qualifying inner container** if—

(a) the last process in the manufacture of the container occurred in a Forum Island Country or New Zealand; and

(b) it contains not less than 50% qualifying area content.

49 Waste, scrap, and recycled materials

For the purposes of regulation 45(1)(b)(ii)(B),—

(a) expenditure on waste and scrap resulting from manufacturing or processing operations conducted in a Forum Island Country or Australia or New Zealand; and

(b) expenditure on used articles collected in a Forum Island Country or Australia or New Zealand, and fit only for the recovery of raw materials; and

(c) expenditure on raw materials recovered from the waste, scrap, or used articles specified in paragraph (a) or paragraph (b),—

shall be treated as if it were expenditure on materials wholly obtained in a Forum Island Country.

50 Special provisions for allocation of expenditure

(1) For the purposes of regulation 46, where any material has been supplied free of charge or at a reduced cost, the amount to be determined as expenditure on that material shall be determined—

(a) in accordance with clause 7(b)(iii) of Schedule 4 of the Act; and

(b) by adding thereto the costs of freight, insurance, packing, and all other costs incurred in transporting the materials into the factory or works, whether or not those costs have been incurred by the manufacturer.

(2) For the purposes of subclause (1), where the person supplying the material is not the buyer of the goods in their finished state,—

(a) the supply shall be treated as if it were a supply by such a buyer; and

(b) the provisions of subclause (1) shall apply to that supply accordingly; and

(c) where the chief executive is satisfied that the circumstances of any particular case so require, the chief executive may apply those provisions to any earlier supply of any material on a free of charge or reduced cost basis.

(3) Where the chief executive is satisfied that materials have been added or attached to the goods solely for the purpose of artificially raising the qualifying area content of the goods, the chief executive may exclude expenditure on those materials from the calculation of factory or works cost under regulation 46.

(4) If the chief executive is satisfied that the cost to the manufacturer of materials exceeds the normal market value of the materials, the chief executive may exclude from the calculation of the factory or works cost under regulation 46 the amount determined by the chief executive to be the excess.

Regulation 50(1)(a): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

51 Application of regulation 45(1)(b) where expenditure not less than 48% of factory or works cost

(1) If the chief executive is satisfied, in relation to any goods, that—

(a) the qualifying area content of goods in a shipment of such goods that are claimed to originate in a Forum Island Country is 48% or more but less than 50% of the total factory or works cost of those goods; and

(b) the qualifying area content of those goods would be at least 50% of the total factory or works cost of those goods if an unforeseen circumstance had not occurred; and

(c) the situation caused by the unforeseen circumstance is unlikely to continue,—

the chief executive may make a determination in writing to that effect and specify the period in respect of which the determination shall apply.

(2) Where the chief executive makes a determination under subclause (1), regulation 45(1)(b) shall apply to all goods in respect of which that determination has been made,—

(a) for the purpose of the shipment of goods that is affected by the unforeseen circumstance; and

(b) for the purpose of any subsequent shipment of similar goods that is so affected during the period determined for the purpose by the chief executive,—

as if the reference in regulation 45(1)(b) to 50% were a reference to 48%.

(3) The chief executive may at any time amend or revoke any determination made under subclause (1) to reflect changed circumstances.

(4) For the purposes of subclause (2), the term **similar goods**, in relation to goods in a particular shipment, means goods that—

(a) are contained in another shipment that is imported by the same importer from the same manufacturer; and

(b) contain the same materials and undergo the same process or processes of manufacture as the goods in the first-mentioned shipment.

Provisions relating to Singapore

Heading: inserted, on 1 January 2001, by regulation 3 of the Customs and Excise Amendment Regulations 2000 (SR 2000/275).

51A Originating goods

(1) For the purposes of the Act and the Tariff Act 1988, particular goods are treated as the produce or manufacture of Singapore if the goods satisfy all applicable requirements set out in the following provisions of the Singapore CEP Agreement:

(a) Chapter 3; and

(b) the document entitled *ANZSCEP Product Specific Rules of Origin—Annex 3.1 (2022)*, as certified on 9 November 2021 by the chief executive under clause 4 of Schedule 2 of the Legislation Act 2019 and published by the chief executive on the Customs' Internet site (to align with the Harmonised System as in force in respect of New Zealand as at 1 January 2022).

(2) In this regulation, **Singapore CEP Agreement** means the Agreement between Singapore and New Zealand on a Closer Economic Partnership done at Singapore on 14 November 2000 as amended by the Protocol to Amend the Agreement between Singapore and New Zealand on a Closer Economic Partnership done at Singapore on 17 May 2019.

Regulation 51A: replaced, on 1 January 2020, by regulation 4 of the Customs and Excise Amendment Regulations (No 3) 2019 (LI 2019/311).

Regulation 51A(1): replaced, on 1 January 2022, by regulation 6 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

51B Singapore

[Revoked]

Regulation 51B: revoked, on 1 January 2020, by regulation 4 of the Customs and Excise Amendment Regulations (No 3) 2019 (LI 2019/311).

51C Calculation of factory or works cost

[Revoked]

Regulation 51C: revoked, on 1 January 2020, by regulation 4 of the Customs and Excise Amendment Regulations (No 3) 2019 (LI 2019/311).

51D Qualifying materials

[Revoked]

Regulation 51D: revoked, on 1 January 2020, by regulation 4 of the Customs and Excise Amendment Regulations (No 3) 2019 (LI 2019/311).

51E Special provisions for allocation of expenditure

[Revoked]

Regulation 51E: revoked, on 1 January 2020, by regulation 4 of the Customs and Excise Amendment Regulations (No 3) 2019 (LI 2019/311).

Provisions relating to Thailand

Heading: inserted, on 1 July 2005, by regulation 3 of the Customs and Excise (Rules of Origin for Thai Goods) Amendment Regulations 2005 (SR 2005/176).

51F Interpretation

In regulations 51G to 51M, unless the context otherwise requires,—

CIF means the value (determined in accordance with Schedule 4 of the Act) of goods imported, and includes the cost of freight and insurance up to the port or place of entry into Thailand

FOB means the free on board value (determined in accordance with Schedule 4 of the Act) of goods, including the cost of transport to the port or site of final shipment abroad

fungible goods or materials means goods or materials that are interchangeable for commercial purposes, whose properties are essentially identical, and between which it is impractical to differentiate by visual examination

generally accepted accounting principles means the recognised consensus or substantial authoritative support in Thailand with respect to the following (which may encompass broad guidelines of general application or detailed practices, procedures, and standards):

(a) the recording of assets, costs, expenses, liabilities, and revenues:

(b) the disclosure of information:

(c) the preparation of financial statements

indirect material means goods used—

(a) in the inspection, production, or testing of other goods but which are not physically incorporated into the goods; or

(b) in the maintenance of buildings; or

(c) in the operation of equipment associated with the production of other goods, including—

(i) catalysts, energy, fuel, and solvents:

(ii) devices, equipment, and supplies used for inspecting or testing the goods:

(iii) clothing, footwear, glasses, gloves, safety equipment, and supplies:

(iv) dies, moulds, and tools:

(v) materials and spare parts used in the maintenance of buildings and equipment:

(vi) compounding materials, greases, lubricants, and other materials used in production or used to operate buildings and equipment:

(vii) any other goods that are not incorporated into the goods but whose use in the production of the goods can reasonably be demonstrated to be a part of that production

material means any matter or substance used or consumed in the production of goods, and physically incorporated into or classified with those goods

minimal operations or processes means operations or processes that contribute minimally to the essential characteristics or properties of goods, including, without limitation,—

(a) preservation of goods for storage or transport:

(b) operations designed to facilitate shipment:

(c) operations or processes related to the packaging or presentation of goods for sale:

(d) the following operations or processes:

(i) aeration, drying, chilling, freezing, refrigeration, or ventilation:

(ii) classification or grading, cleaning, extraction, selection, sifting or shaking, sieving, or washing:

(iii) cutting or slitting:

(iv) attaching of markings, distinctive labels, or logos on the products and their packing, dividing bulk shipments, or grouping into packets:

(v) packing, unpacking, or repacking:

(vi) mixing goods of different origins, if the characteristics of the resulting product are not essentially different from those of the goods that have been mixed:

(vii) diluting in water or in any other aqueous solution:

(viii) the simple assembly or configuring of parts of products making up completed goods

non-originating goods or **non-originating materials** means goods or materials that do not qualify as originating under these regulations

originating goods or **materials** means goods or materials that qualify as originating under these regulations

packaging materials and containers for shipment means items used to protect goods during their transport, other than a container or packaging used for retail sale of the goods

preferential tariff treatment means the customs duty rate that is applicable to goods originating in Thailand in accordance with the Tariff Act 1988

producer means a person who assembles, breeds, captures, collects, extracts, farms, fishes, gathers, grows, harvests, hunts, manufactures, mines, processes, raises, or traps goods

production means methods of obtaining goods; including, but not limited to, assembling, breeding, capturing, collecting, extracting, farming, fishing, gathering, growing, harvesting, hunting, manufacturing, mining, processing, raising, or trapping goods

wholly obtained goods means goods originating in New Zealand or Thailand that are—

(a) mineral goods extracted in New Zealand or Thailand:

(b) agricultural goods gathered, harvested, or picked in New Zealand or Thailand:

(c) live animals born and raised in New Zealand or Thailand:

(d) goods obtained from live animals in New Zealand or Thailand:

(e) goods obtained directly by capturing, farming, fishing, gathering, hunting, or trapping in New Zealand or Thailand:

(f) goods (including fish, plants, shellfish, and other marine life)—

(i) taken from—

(A) within the territorial sea or the relevant maritime zone of Thailand seaward of the territorial sea under Thailand's applicable laws in accordance with the United Nations Convention on the Law of the Sea 1982; or

(B) within the territorial sea or the relevant maritime zone of New Zealand:

(ii) taken from the high seas by a vessel flying, or entitled to fly, the flag of New Zealand or Thailand:

(g) goods obtained or produced, from goods referred to in paragraph (f), on factory ships flying, or entitled to fly, the flag of New Zealand or Thailand:

(h) goods taken by—

(i) Thailand, or a person of Thailand, from the seabed or subsoil beneath the seabed of the territorial sea or the continental shelf of Thailand, in accordance with the United Nations Convention on the Law of the Sea 1982; or

(ii) New Zealand, or a person of New Zealand, from the seabed or subsoil beneath the seabed of the territorial sea or the continental shelf of New Zealand:

(i) waste and scrap derived from the production of goods in New Zealand or Thailand, or used goods collected in New Zealand or Thailand, if those goods are fit only for the recovery of raw materials:

(j) produced entirely in New Zealand or Thailand exclusively from goods referred to in paragraphs (a) to (i).

Regulation 51F: inserted, on 1 July 2005, by regulation 3 of the Customs and Excise (Rules of Origin for Thai Goods) Amendment Regulations 2005 (SR 2005/176).

Regulation 51F **CIF**: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 51F **FOB**: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

51G Originating goods

(1) Particular goods are deemed for the purposes of the Act and the Tariff Act 1988 to originate in Thailand if the goods—

(a) are goods wholly obtained in New Zealand or Thailand; or

(b) are goods that—

(i) satisfy the requirements of the document entitled *Thailand–New Zealand Goods containing non-originating materials—Annex 2 (2022)*, as certified on 9 November 2021 by the chief executive under clause 4 of Schedule 2 of the Legislation Act 2019 and published by the chief executive on the Customs' Internet site (to align with the Harmonised System as in force in respect of New Zealand as at 1 January 2022); and

(ii) did not enter the commerce of another country after export from Thailand and before import into New Zealand, unless the chief executive otherwise permits subject to conditions approved by the chief executive either generally or in a particular case.

(2) Originating materials of New Zealand, used in the production of particular goods in Thailand, are deemed to originate in Thailand.

(3) Particular goods that do not satisfy a change in tariff classification required in accordance with the document referred to in subclause (1)(b)(i) are originating goods if—

(a) the value of non-originating materials used in their production and that do not satisfy a change in tariff classification required in accordance with the document referred to in subclause (1)(b)(i) does not exceed 10% of the FOB value of the goods; and

(b) the goods meet all other applicable criteria of these regulations.

(4) Except where goods are subject to a regional value content as required by the document referred to in subclause (1)(b)(i), goods produced by minimal operations or processes must not be treated as originating goods even where those minimal operations or processes meet the change of tariff classification requirements specified in that schedule.

Regulation 51G: inserted, on 1 July 2005, by regulation 3 of the Customs and Excise (Rules of Origin for Thai Goods) Amendment Regulations 2005 (SR 2005/176).

Regulation 51G(1)(b)(i): replaced, on 1 January 2022, by regulation 7 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Regulation 51G(1)(b)(ii): substituted, on 18 January 2007, by regulation 4 of the Customs and Excise (Rules of Origin for Thai Goods) Amendment Regulations 2006 (SR 2006/398).

Regulation 51G(3): amended, on 1 January 2017, by regulation 7(2) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51G(3)(a): amended, on 1 January 2017, by regulation 7(2) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51G(3)(a): amended, on 22 October 2009, by regulation 8 of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 51G(4): amended, on 1 January 2017, by regulation 7(2) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

51H Standard accessories, spare parts, and tools as originating goods

(1) Accessories, spare parts, or tools delivered with originating goods that form part of the standard accessories, spare parts, or tools for those goods must be treated as originating goods and must be disregarded in determining whether or not all the non-originating materials used in the production of the originating goods undergo the applicable change in tariff classification, if—

(a) the accessories, spare parts, or tools are not invoiced separately from the originating goods; and

(b) the quantities and value of the accessories, spare parts, or tools are customary for the originating goods; and

(c) in any case where the goods are subject to a regional value content requirement, the value of the accessories, spare parts, or tools is taken

into consideration as originating or non-originating materials, as the case may be, in calculating the regional value content of the goods.

(2) Subclause (1) does not apply where the accessories, spare parts, or tools have been added solely for the purpose of artificially raising the regional value content of the goods.

Regulation 51H: inserted, on 1 July 2005, by regulation 3 of the Customs and Excise (Rules of Origin for Thai Goods) Amendment Regulations 2005 (SR 2005/176).

51I Fungible goods or materials as originating goods

(1) The determination of whether fungible goods or materials are originating goods is made—

(a) by physical separation of each of the goods or materials; or

(b) through the use of any inventory management method, such as averaging, last-in and first-out, or first-in and first-out, as recognised or otherwise generally accepted in the generally accepted accounting principles of Thailand.

(2) An inventory management method selected under subclause (1)(b) for particular fungible goods or materials must continue to be used for those fungible goods or materials throughout the fiscal year of the producer that selected the inventory management method.

Regulation 51I: inserted, on 1 July 2005, by regulation 3 of the Customs and Excise (Rules of Origin for Thai Goods) Amendment Regulations 2005 (SR 2005/176).

51J Packaging materials and containers

(1) Packaging materials and containers in which goods are packaged for retail sale, if classified with those goods, are not included in determining whether non-originating materials used in the production of those goods have undergone the applicable change in tariff classification as set out in the document referred to in regulation 51G(1)(b)(i).

(2) If goods described in subclause (1) are subject to a regional value content requirement, the value of the packaging materials and containers used for retail sale will be counted as originating or non-originating, as the case may be, in calculating a regional value content.

(3) Packaging materials and containers for shipment in which goods are packaged for transport are not included in determining the origin of the goods.

Regulation 51J: inserted, on 1 July 2005, by regulation 3 of the Customs and Excise (Rules of Origin for Thai Goods) Amendment Regulations 2005 (SR 2005/176).

Regulation 51J(1): amended, on 1 January 2017, by regulation 8 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51J(3): amended, on 1 January 2010, by regulation 5 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

51K Treatment of indirect materials

An indirect material is deemed an originating material without regard to where it is produced, and its value is determined by its cost recorded in the accounting records of the producer of the goods.

Regulation 51K: inserted, on 1 July 2005, by regulation 3 of the Customs and Excise (Rules of Origin for Thai Goods) Amendment Regulations 2005 (SR 2005/176).

51L Regional value content

(1) Subject to subclauses (2) and (3), where the document referred to in regulation 51G(1)(b)(i) specifies that goods are required to have a regional value content, the value of that content is calculated as follows:

$$\text{RVC} = \frac{\text{FOB} - \text{VNM}}{\text{FOB}} \times 100$$

where—

RVC is the regional value content expressed as a percentage

FOB is the FOB value of the goods

VNM (value of non-originating materials) is the CIF value of non-originating materials.

(2) If the FOB or CIF values do not exist or cannot be determined in accordance with Part 1 of Schedule 4 of the Act, the values are determined in accordance with the subsequent clauses to that schedule.

(3) For the purposes of calculating the regional value content, a calculation averaged over the producer's fiscal year may be used.

Regulation 51L: inserted, on 1 July 2005, by regulation 3 of the Customs and Excise (Rules of Origin for Thai Goods) Amendment Regulations 2005 (SR 2005/176).

Regulation 51L(1): amended, on 1 January 2017, by regulation 9 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51L(2): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

51M Treatment of goods for which preference is claimed

(1) The Customs may require a declaration of origin for goods for which preferential tariff treatment is claimed, from—

(a) the exporter of the goods; or

(b) the producer of the goods; or

(c) any other competent person, or public or private body, in relation to the goods.

(2) The declaration must describe the goods, and must specify that those goods—

(a) are the origin of Thailand; and

(b) meet the terms of Article 4.2.1 of the New Zealand–Thailand Closer Economic Partnership Agreement.

Regulation 51M: inserted, on 1 July 2005, by regulation 3 of the Customs and Excise (Rules of Origin for Thai Goods) Amendment Regulations 2005 (SR 2005/176).

Provisions relating to Trans-Pacific Strategic Economic Partnership Agreement countries

Heading: inserted, on 1 May 2006, by regulation 4 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

51N Interpretation

In regulations 51N to 51Y, unless the context otherwise requires,—

aquaculture means the farming of aquatic plants and aquatic organisms, including crustaceans, fish, molluscs, and other aquatic invertebrates,—

(a) from seedstock, including eggs, fingerlings, fry, and larvae; or

(b) by intervention in the growth or rearing processes to enhance production, including feeding, protection from predators, or regular stocking

CIF means the value (determined in accordance with Schedule 4 of the Act) of goods imported, and includes the cost of freight and insurance up to the port or place of entry into the country of importation

FOB means the free on board value (determined in accordance with Schedule 4 of the Act) of goods, independent of the means of transportation, at the port or site of final shipment abroad

indirect material means goods used—

(a) in the inspection, production, or testing of other goods but which are not physically incorporated into the goods; or

(b) in the maintenance of buildings or in the operation of equipment associated with the production of other goods, including—

(i) catalysts, energy, fuel, and solvents:

(ii) devices, equipment, and supplies used for inspecting or testing the goods:

(iii) clothing, footwear, glasses, gloves, safety equipment, and supplies:

(iv) dies, moulds, and tools:

(v) spare parts and materials used in the maintenance of equipment and buildings:

(vi) compounding materials, greases, lubricants, and other materials used in production or used to operate buildings and equipment:

(vii) any other goods that are not incorporated into the goods but whose use in the production of the goods can reasonably be demonstrated to be a part of that production

material means any goods, matter, or substance used or consumed in the production of goods or the transformation of other goods

minimal operations or processes means operations or processes—

(a) that by reason of their minimal contribution to the essential characteristics or properties of goods do not by themselves, or in combination, confer origin on the goods; and

(b) that include, without limitation, the following:

(i) operations to ensure the preservation of products in good condition during transport and storage (for example, chilling, drying, freezing, ventilation, and like operations):

(ii) operations that consist of bending, classifying, coiling, cutting, sifting, slitting, uncoiling, or washing:

(iii) changes to the packing, breaking up, or assembly of consignments:

(iv) packing, repacking, or unpacking:

(v) affixing labels, marks, or other distinguishing signs on products or packaging:

(vi) mere dilution with water or any other substance that does not materially alter the characteristic of goods

non-originating goods or **non-originating materials** means goods or materials that do not qualify as originating under regulations 51N to 51Y

packaging materials and containers for shipment means items used to protect goods during their transport, other than a container or packaging used for retail sale of the goods

party or **parties** means any 1 or more of the following State signatories to the Trans-Pacific Strategic Economic Partnership Agreement:

(a) Brunei Darussalam, if Brunei Darussalam is, under the Tariff Act 1988, declared to be a specified TPA party:

(b) Chile, if Chile is, under the Tariff Act 1988, declared to be a specified TPA party:

(c) New Zealand:

(d) Singapore

preferential tariff treatment means the customs duty rate that is applicable to goods originating in the territory of a party in accordance with the Tariff Act 1988

producer means a person who assembles, breeds, captures, collects, disassembles, extracts, fishes, gathers, grows, harvests, hunts, manufactures, mines, processes, or raises goods

production means methods of obtaining goods; including, but not limited to, aquaculture, assembling, breeding, capturing, collecting, disassembling, extracting, farming, fishing, gathering, growing, harvesting, hunting, manufacturing, mining, processing, raising, or trapping goods

recovered goods means materials that are in individual parts as a result of—

(a) the complete disassembly of used goods into individual parts; and

(b) the cleaning, inspecting, testing, or other processing of those parts; and

(c) 1 or more of the following processes required for the improvement of the parts to sound working condition in order to assemble them with other parts (including other recovered parts in the production of remanufactured goods as listed in Schedule 4):

(i) flame spraying:

(ii) knurling:

(iii) plating:

(iv) sleeving:

(v) surface machining:

(vi) rewinding:

(vii) welding

remanufactured goods, as listed in Schedule 4, means industrial goods that have been assembled in the territory of a party and—

(a) are entirely or partially composed of recovered goods; and

(b) have the same life expectancy and meet the same performance standards as new goods; and

(c) enjoy the same factory warranty as new goods

territory means,—

(a) in relation to Brunei Darussalam,—

(i) the territory of Brunei Darussalam; and

(ii) the maritime areas adjacent to the coast of Brunei Darussalam to the extent to which Brunei Darussalam may exercise sovereign rights or jurisdiction in accordance with international law and its domestic law:

(b) in relation to Chile,—

(i) the land, maritime area, and air space under the sovereignty of Chile; and

(ii) the exclusive economic zone and the continental shelf within which Chile exercises sovereign rights and jurisdiction in accordance with international law and its domestic law:

(c) in relation to New Zealand,—

(i) the territory of New Zealand; and

(ii) the exclusive economic zone, seabed, and subsoil over which it exercises sovereign rights with respect to natural resources in accordance with international law (not including Tokelau):

(d) in relation to Singapore,—

(i) the land, internal waters, and territorial sea of Singapore; and

(ii) any maritime area situated beyond the territorial sea that has been, or may in future be, designated under Singapore's domestic law, in accordance with international law, as an area that Singapore may exercise sovereign rights or jurisdiction over in relation to the sea, seabed, subsoil, and natural resources

transaction value means the price paid or payable for goods determined in accordance with Part 1 of Schedule 4 of the Act

used, in relation to goods or materials, means used or consumed in the production of goods

value means the value determined in accordance with Schedule 4 of the Act

wholly obtained goods means goods originating in the territory of a party that are—

(a) mineral goods extracted from the seabed or soil in the territory of a party:

(b) agricultural goods gathered, grown, harvested, or picked in the territory of a party:

(c) live animals born and raised in the territory of a party:

(d) goods obtained from live animals in the territory of a party:

(e) goods obtained directly in the territory of a party from aquaculture or by capturing, farming, fishing, gathering, hunting, or trapping:

(f) goods (being fish, plants, shellfish, and other marine life) taken from—

(i) within the territorial sea or the relevant maritime zone of a party seaward of the territorial sea under that party's applicable laws in accordance with the United Nations Convention on the Law of the Sea 1982 by a vessel flying, or entitled to fly, the flag of that party; or

(ii) the high seas by a vessel that is—

(A) registered or recorded with the party; and

(B) flying the flag of the party:

(g) goods obtained or produced, exclusively from goods referred to in paragraph (f), on factory ships that are—

(i) registered or recorded with the party; and

(ii) flying the flag of the party:

(h) goods taken by a party, or a person of the party, from the seabed or subsoil beneath the seabed of the territorial sea or the continental shelf of the party, in accordance with the United Nations Convention on the Law of the Sea 1982:

(i) waste and scrap derived from the production of goods in the territory of a party, or used goods collected in the territory of a party, if those goods are fit only for the recovery of raw materials:

(j) recovered goods derived in the territory of a party from used goods and utilised in the territory of the party in the production of remanufactured goods:

(k) produced entirely in the territory of a party exclusively from goods referred to in paragraphs (a) to (j), or from their derivatives at any stage of production.

Regulation 51N: inserted, on 1 May 2006, by regulation 4 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

Regulation 51N **CIF**: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 51N **FOB**: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 51N **transaction value**: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 51N **value**: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

51O Originating goods

(1) Particular goods are deemed for the purposes of any claim for preferential tariff treatment to originate in the territory of a party if the goods—

(a) are wholly obtained in the territory of a party; or

(b) are produced solely in the territory of 1 or more parties exclusively from materials that originate, or are by these regulations deemed to originate, from 1 or more of the parties; or

(c) are produced in the territory of 1 or more parties using non-originating materials if—

(i) the non-originating materials satisfy the requirements of the document entitled *Specific rules of origin for Trans-Pacific Strategic Economic Partnership Agreement goods—Annex II (2022)*, as certified on 9 November 2021 by the chief executive under clause 4 of Schedule 2 of the Legislation Act 2019 and published by the chief executive on Customs' Internet site (to align with the Harmonised System as in force in respect of New Zealand as at 1 January 2022); and

(ii) the goods meet all other applicable provisions of these regulations.

(2) Materials that originate from the territory of any of the parties and are used in the production of particular goods in the territory of any other party are deemed to originate in the territory of the other party.

(3) Particular goods that do not satisfy a change in tariff classification required by the document referred to in subclause (1)(c)(i) are originating goods if—

(a) the value of non-originating materials used in their production and that do not satisfy a change in tariff classification required by the document referred to in subclause (1)(c)(i) does not exceed 10% of the transaction value of the goods calculated in accordance with regulation 51P; and

(b) the goods meet all other applicable criteria of these regulations.

(4) Except where goods are subject to a regional value content as required by the document referred to in subclause (1)(c)(i), goods produced by minimal operations or processes must not be treated as originating goods even where those minimal operations or processes meet the change of tariff classification requirement specified in that schedule.

Regulation 51O: inserted, on 1 May 2006, by regulation 4 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

Regulation 51O(1)(c)(i): replaced, on 1 January 2022, by regulation 8 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Regulation 51O(3): amended, on 1 January 2017, by regulation 10(2) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51O(3)(a): amended, on 1 January 2017, by regulation 10(2) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51O(3)(a): amended, on 22 October 2009, by regulation 9 of the Customs and Excise (Rules of Origin) Amendment Regulations 2009 (SR 2009/264).

Regulation 51O(4): amended, on 1 January 2017, by regulation 10(2) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

51P Regional value content

(1) Subject to subclauses (2) and (3), where the document referred to in regulation 51O(1)(c)(i) specifies that goods are required to have a regional value content, the value of that content is calculated as follows:

$$\text{RVC} = \frac{\text{TV} - \text{VNM}}{\text{TV}} \times 100$$

where—

RVC is the regional value content expressed as a percentage

TV is the transaction value of the goods adjusted on an FOB basis, except as provided in subclause (3)

VNM (value of non-originating materials) is the transaction value of non-originating materials when they were first acquired or supplied to the producer of the goods, adjusted on a CIF basis, except as provided in subclause (4).

(2) If the TV or VNM values do not exist or cannot be determined in accordance with Part 1 of Schedule 4 of the Act, the values are determined in accordance with Parts 2 to 6 of that schedule.

(3) For the purposes of the calculation required by subclause (1), the value of non-originating materials must not be included if—

(a) those non-originating materials were used in the territory of a party to produce materials; and

(b) those materials were then used to produce the goods to which the calculation relates.

(4) When the producer of goods does not export the goods directly, the value must be adjusted up to the point at which the purchaser received the goods within the territory of the party where the producer is located.

(5) For the purposes of the calculation required by subclause (1), in any case where the producer of goods who is in the territory of a party acquires non-originating materials in that territory, the value of the materials must not include freight, insurance, packing costs, or any other costs incurred in transporting the materials from the supplier's warehouse to the producer's location.

Regulation 51P: inserted, on 1 May 2006, by regulation 4 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

Regulation 51P(1): amended, on 1 January 2017, by regulation 11 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51P(2): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

51Q Standard accessories, spare parts, and tools as originating goods

(1) Accessories, spare parts, or tools delivered with originating goods that form part of the standard accessories, spare parts, or tools for those goods must be treated as originating goods and must be disregarded in determining whether or not all the non-originating materials used in the production of the originating goods undergo the applicable change in tariff classification, if—

(a) the accessories, spare parts, or tools are classified with, and not invoiced separately from, the originating goods; and

(b) the quantities and value of the accessories, spare parts, or tools are normal for the originating goods; and

(c) in any case where the goods are subject to a regional value content requirement, the value of the accessories, spare parts, or tools is taken into consideration as originating or non-originating materials, as the case may be, in calculating the regional value content of the goods.

(2) Subclause (1) does not apply where the accessories, spare parts, or tools have been added solely for the purpose of artificially raising the regional value content of the goods.

Regulation 51Q: inserted, on 1 May 2006, by regulation 4 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

51R Packaging materials and containers

(1) Packaging materials and containers in which goods are packaged for retail sale, if classified with those goods, are not included in determining whether non-originating materials used in the production of those goods have undergone the applicable change in tariff classification as set out in the document referred to in regulation 51O(1)(c)(i).

(2) If goods described in subclause (1) are subject to a regional value content requirement, the value of the packaging materials and containers used for retail sale are taken into consideration as originating or non-originating, as the case may be, in calculating the regional value content.

(3) Packaging materials and containers for shipment in which goods are packed exclusively for transport are not included in determining the origin of the goods.

Regulation 51R: inserted, on 1 May 2006, by regulation 4 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

Regulation 51R(1): amended, on 1 January 2017, by regulation 12 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

51S Treatment of indirect materials

An indirect material is deemed an originating material without regard to where it is produced, and its value is determined by its cost recorded in the accounting records of the producer of the goods.

Regulation 51S: inserted, on 1 May 2006, by regulation 4 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

51T Transit through territories of non-parties

Regulations 51O to 51S apply only in respect of goods transported directly between the parties, without entering the commerce of a non-party, unless the chief executive otherwise permits subject to conditions approved by the chief executive either generally or in a particular case.

Regulation 51T: inserted, on 1 May 2006, by regulation 4 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

51U Outward processing

(1) Goods are considered to be originating goods if they—

(a) include materials that were exported from a party to a non-party for processing and were subsequently reimported to the party; and

(b) meet the requirements set out in subclause (2).

(2) The requirements are that—

(a) the goods are of a kind referred to in the Tariff subheadings specified in Schedule 6; and

(b) the total value of non-originating materials of the goods, calculated in accordance with subclause (3), does not exceed 55% of their value; and

(c) the materials that were exported from the party were wholly obtained or produced in the territory of the party or underwent, before being exported, processes of production or operation that went beyond minimal processes or operations; and

(d) the same producer produced the goods and the exported materials; and

(e) the reimported goods have been obtained through processes of production or operations of the exported materials; and

(f) the last process of manufacture of the goods was—

(i) performed in the territory of the party; and

(ii) the activity by which the goods were transformed into new goods different from the component parts or materials.

(3) For the purposes of subclause (2)(b), the total value of non-originating materials is—

(a) the value of any non-originating materials added in the territory of the party; plus

(b) the value of any other added materials; plus

(c) all other costs accumulated outside the territory of the party, including transportation costs.

(4) This regulation prevails over regulation 51O and the product-specific requirements set out in the document referred to in regulation 51O(1)(c)(i).

Regulation 51U: inserted, on 1 May 2006, by regulation 4 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

Regulation 51U(4): amended, on 1 January 2017, by regulation 13 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

51V Obligations of exporters

Where an exporter in New Zealand becomes aware that the exporter has provided an erroneous or false declaration or certificate or other evidence to support a claim for preference in the territory of an other party, the exporter must give notice to the following, as soon as practicable, of any change that would affect the accuracy or validity of the declaration, certificate, or evidence:

(a) the Customs; and

(b) the customs administration of the importing party; and

(c) the importer.

Regulation 51V: inserted, on 1 May 2006, by regulation 4 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

51W Records

(1) Exporters, importers, and producers must keep a record of all transactions relating to the exportation or importation of goods for which a claim for preferential tariff treatment is made to show that the goods qualify for preferential tariff treatment.

(2) The record must be maintained for a period of not less than 3 years after the date of exportation or importation, as the case may be.

Regulation 51W: inserted, on 1 May 2006, by regulation 4 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

51X Verification of origin

(1) To determine whether goods imported into New Zealand from another party qualify as originating goods, the Customs may verify any claims made for tariff preference by—

(a) requesting relevant information from the exporter, importer, or producer:

(b) requesting the customs administration of the exporting party to verify the origin of the goods:

(c) undertaking any other procedure that the Customs and the customs administration of the exporting party agree.

(2) If the origin of goods cannot be determined in accordance with subclause (1), the Customs may request, through the customs administration of the exporting party, to visit the premises of the exporter or producer in the territory of the exporting party to—

(a) review any records that are relevant to origin of the goods; and

(b) observe the facilities used in the production of the goods.

(3) The Customs must specify a period of 60 days from the date the written question or request is sent to the exporter or producer in which to respond.

(4) The Customs may extend the period of 60 days specified under subclause (3) by a maximum of 30 days.

Regulation 51X: inserted, on 1 May 2006, by regulation 4 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

51Y Decision on origin

(1) If the Customs is satisfied that the goods are originating goods under regulation 51X, it must permit preferential access for the goods.

(2) Preferential tariff treatment may be denied if—

(a) the goods do not, or did not, meet the requirements of these regulations:

(b) the exporter or producer fails to respond fully to requests made by the Customs within the period specified under regulation 51X(3) or (4):

(c) the requested customs administration is for any reason unable to comply with a request from the Customs to verify the origin of goods and advises the Customs of its inability or fails to respond to a request within 90 days:

(d) the exporter or producer does not agree to a visit by the Customs within 30 days of receiving the request.

(3) If preferential tariff treatment is denied, the Customs must give a written explanation for the decision to the exporter, importer, or producer, as the case may be.

(4) Where verifications by the Customs indicate a pattern of conduct by an exporter or producer of false or unsupported representations that goods imported into New Zealand qualify as originating goods, the Customs may withhold preferential tariff treatment to identical goods exported or produced by the exporter or producer until the Customs are satisfied that the exporter or producer is no longer making false or unsupported representations as to origin.

Regulation 51Y: inserted, on 1 May 2006, by regulation 4 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

Regulation 51Y(4): amended, on 1 January 2010, by regulation 6 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

Provisions relating to China

Heading: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

51Z Interpretation

In this regulation and regulations 51ZA to 51ZL, unless the context otherwise requires,—

CIF means the value (determined in accordance with Schedule 4 of the Act) of goods imported, and includes the cost of insurance and freight up to the port or place of entry into China

FOB means the free on board value (determined in accordance with Schedule 4 of the Act) of goods, including the cost of transport to the port or site of final shipment abroad

generally accepted accounting principles means the recognised consensus or substantial authoritative support in China with respect to the following (which may encompass broad guidelines of general application or detailed practices, procedures, and standards):

(a) the recording of assets, costs, expenses, liabilities, and revenues:

(b) the disclosure of information:

(c) the preparation of financial statements

material means any goods, matter, or substance, used in the production or transformation of other goods, including a part or ingredient

non-originating goods or **non-originating materials** means goods or materials that do not qualify as originating under regulations 51Z to 51ZL

originating materials or **originating goods** means materials or goods that qualify as originating under regulations 51Z to 51ZL

packing materials and containers for shipment means items used to protect goods during their transport, other than a container or packaging used for retail sale of the goods

producer means a person who engages in the production of goods

production means methods of obtaining goods, including growing, raising, mining, harvesting, fishing, farming, trapping, hunting, capturing, gathering, collecting, breeding, extracting, manufacturing, processing, or assembling goods.

Regulation 51Z: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

Regulation 51Z **CIF**: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 51Z **FOB**: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 51Z **material**: amended, on 1 January 2010, by regulation 7(1) of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

Regulation 51Z **producer**: amended, on 1 January 2010, by regulation 7(2) of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

51ZA Originating goods

Particular goods are deemed for the purposes of the Act and the Tariff Act 1988 to originate in China if—

(a) the goods—

(i) are goods wholly obtained or produced in New Zealand or China; or

(ii) are goods produced entirely in New Zealand or in China or in both countries exclusively from materials whose origin conforms with the provisions of regulations 51ZB to 51ZL; or

(iii) are goods produced entirely in New Zealand or in China or in both countries using non-originating materials, provided that the goods satisfy the requirements of the document entitled *Product Specific Rules of Origin for Chinese goods—Annex 5 (2022)*, as certified on 9 November 2021 by the chief executive under clause 4 of Schedule 2 of the Legislation Act 2019 and published by the chief executive on the Customs' Internet site (to align with the Harmonised System as in force in respect of New Zealand as at 1 January 2022); and

(b) the goods meet the other applicable provisions of regulations 51Z to 51ZL.

Regulation 51ZA: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

Regulation 51ZA(a)(iii): replaced, on 1 January 2022, by regulation 9 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

51ZB Goods wholly obtained

For the purposes of regulation 51ZA, the following goods must be treated as wholly obtained or produced in New Zealand or China:

(a) plant products harvested, picked, or gathered in New Zealand or China:

(b) live animals born and raised in New Zealand or China:

(c) goods obtained from live animals raised in New Zealand or China:

(d) goods obtained from hunting, trapping, fishing, farming, gathering, or capturing conducted in New Zealand or China:

(e) minerals and other naturally occurring substances, (not being goods referred to in paragraphs (a) to (d) of this regulation) extracted or taken from the soil, waters, seabed, or beneath the seabed of New Zealand or China:

(f) goods extracted or taken, from the waters, seabed, or subsoil beneath the seabed within the exclusive economic zone as defined by the domestic law of New Zealand or China as the case may be:

(g) fish, shellfish, plant, and other marine life taken from the high seas by a craft registered or recorded in New Zealand or China and flying, or entitled to fly, the flag of New Zealand or China:

(h) goods (being goods referred to in paragraph (g)) processed or made on board a craft registered or recorded in New Zealand or China and flying, or entitled to fly, the flag of New Zealand or China:

(i) scrap and waste derived from processing operations in New Zealand or China and fit only for the recovery of raw materials:

(j) used goods collected in New Zealand or China where such goods are fit only for the recovery of raw materials:

(k) goods obtained or produced in New Zealand or China solely from goods referred to in paragraphs (a) to (j).

Regulation 51ZB: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

51ZC Regional value content

(1) Where the document referred to in regulation 51ZA(a)(iii) refers to a regional value content the value of that content is calculated as follows:

$$\text{RVC} = \frac{\text{FOB} - \text{VNM}}{\text{FOB}} \times 100$$

where—

RVC is the regional value content, expressed as a percentage

FOB is the FOB value of the goods

VNM is the CIF value of non-originating materials (including materials of undetermined origin).

(2) The value of the non-originating materials is—

(a) the CIF value at the time of importation of the goods; or

(b) the earliest ascertained price paid or payable for the non-originating materials (not including freight, insurance, packing costs, or any other costs incurred in transporting the material from the supplier's warehouse to the producer's location).

Regulation 51ZC: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

Regulation 51ZC(1): amended, on 1 January 2022, by regulation 10 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Regulation 51ZC(1): amended, on 1 January 2017, by regulation 15 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

51ZD Accumulation

If originating goods or materials from China are incorporated into goods in New Zealand, the goods or materials so incorporated must be regarded as originating in New Zealand.

Regulation 51ZD: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

51ZE Minimal operations or processes

(1) Operations or processes that contribute minimally to the essential characteristics of goods (either by themselves or in combination), do not confer origin.

(2) Operations and processes referred to in subclause (1) include—

(a) operations to ensure the preservation of goods in good condition during transport and storage, such as drying, freezing, ventilation, chilling, and like operations; and

(b) simple operations consisting of sifting, sorting, grading, screening, classifying, washing, cutting, slitting, bending, coiling, or uncoiling; and

(c) breaking up and assembly of consignments; and

(d) packing, unpacking, or repacking operations; and

(e) simple packaging operations (such as placing in bottles, cases, or boxes, or fixing on cards or boards); and

(f) affixing or printing marks, labels, logos, or other distinguishing signs on goods or their packaging; and

(g) dilution with water or another substance that does not materially alter the characteristics of the goods; and

(h) husking, partial or total bleaching, polishing, and glazing of cereals other than rice; and

(i) operations to colour sugar or form sugar lumps.

(3) For the purposes of this regulation, **simple** describes activities that do not require special skills, machines, apparatuses, or equipment specially produced or installed for carrying out the activity.

Regulation 51ZE: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

51ZF Direct consignment

(1) Preferential tariff treatment must be applied only to goods consigned directly from China to New Zealand.

(2) For the purposes of this regulation, the following goods must be treated as having been consigned directly from China to New Zealand:

(a) goods transported from China to New Zealand without passing through the territory of another country; and

(b) goods whose transport involves transit (with or without temporary storage of up to 12 months) through the territory of 1 or more other countries if,—

(i) while in transit through the territory of a country, the goods are under the control of the customs administration of that country; and

(ii) the goods do not undergo any operation in the territory of that country other than the following:

(A) unloading and reloading:

(B) repacking:

(C) splitting a consignment of goods into different consignments:

(D) labelling or marking required by the domestic law of New Zealand:

(E) any operation required to preserve the goods in good condition.

Regulation 51ZF: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

Regulation 51ZF(2)(b): replaced, on 10 September 2026, by regulation 9 of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

51ZG Packing and containers for transportation

Containers and packing materials used for the transportation of goods must not be taken into account when determining the origin of those goods.

Regulation 51ZG: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

51ZH Packaging materials and containers for retail sale

(1) If goods are subject to a change in tariff classification (as set out in the document referred to in regulation 51ZA(a)(iii)) and the packaging materials and containers in which the goods are packaged for retail sale are classified with the goods, the packaging materials and containers must not be taken into account when determining the origin of the goods.

(2) Despite subclause (1), if the goods are subject to a regional value content requirement then the value of the packaging materials and containers used for retail sale must be taken into account as either originating materials or non-originating materials, as the case may be, when determining the origin of the goods.

Regulation 51ZH: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

Regulation 51ZH(1): amended, on 1 January 2022, by regulation 11 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Regulation 51ZH(1): amended, on 1 January 2017, by regulation 16 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

51ZI Accessories, spare parts, and tools

(1) If goods are subject to a change in tariff classification (as set out in the document referred to in regulation 51ZA(a)(iii)) any accessories, spare parts, tools, or instructional and information materials presented with the goods on importation must not be taken into account when determining the origin of the goods if those accessories, spare parts, tools, or instructional and information materials are classified with, and not invoiced separately from, the goods.

(2) Despite subclause (1), if the goods are subject to a regional value content requirement, then the value of any accessories, spare parts, tools, or instructional and information materials must be taken into account as originating materials, or non-originating materials, as the case may be, in calculating the regional value content of the goods.

(3) Subclauses (1) and (2) apply only if the quantities and values of the accessories, spare parts, tools, or instructional and information materials are customary for the goods they are imported with.

Regulation 51ZI: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

Regulation 51ZI(1): amended, on 1 January 2022, by regulation 12 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Regulation 51ZI(1): amended, on 1 January 2017, by regulation 17 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51ZI(1): amended, on 1 January 2010, by regulation 8(1) of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

Regulation 51ZI(3): amended, on 1 January 2010, by regulation 8(2) of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

51ZJ Neutral elements

(1) In determining whether goods are originating goods for the purpose of regulation 51ZA, the origin of any neutral elements must not be considered.

(2) For the purposes of this regulation, **neutral elements**—

(a) means—

(i) goods used in the production, testing, or inspection of other goods without being physically incorporated into the goods; or

(ii) goods used in the maintenance of buildings; or

(iii) the operation of equipment associated with the production of the goods; and

(b) includes (without limitation)—

(i) fuel, energy, catalysts, and solvents:

(ii) equipment devices, and supplies used for testing or inspecting goods:

(iii) gloves, glasses, footwear, clothing, safety equipment, and supplies:

(iv) tools, dies, and moulds:

(v) spare parts and materials used in the maintenance of equipment and buildings:

(vi) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings:

(vii) any other goods that are not incorporated into the (final) goods but whose use in the production of the (final) goods can reasonably be demonstrated to be part of that production.

Regulation 51ZJ: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

Regulation 51ZJ(2)(a)(iii): amended, on 1 January 2010, by regulation 9 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

51ZK Interchangeable materials

(1) In determining whether goods are originating goods, any materials, in order to be treated as interchangeable materials, must be distinguished by—

(a) physical separation of the goods; or

(b) an inventory management method recognised in the generally accepted accounting principles.

(2) For the purposes of this regulation, **interchangeable materials** are goods or materials—

(a) that are interchangeable for commercial purposes; and

(b) that have properties that are essentially identical; and

(c) between which it is impractical to differentiate by a mere visual examination.

Regulation 51ZK: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

51ZL De minimis

Where goods do not meet the tariff classification change requirements specified in the document referred to in regulation 51ZA(a)(iii), they must still be treated as originating goods if—

(a) the value of all non-originating materials (including materials of undetermined origin) that do not meet the tariff classification change requirements does not exceed 10% of the FOB value of the given goods; and

(b) the goods meet all other requirements under regulations 51ZA to 51ZL.

Regulation 51ZL: inserted, on 1 October 2008, by regulation 4 of the Customs and Excise (Rules of Origin for Chinese Goods) Amendment Regulations 2008 (SR 2008/224).

Regulation 51ZL: amended, on 1 January 2022, by regulation 13 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Regulation 51ZL: amended, on 1 January 2017, by regulation 18 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51ZL(a): amended, on 1 January 2010, by regulation 10 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

Provisions relating to AANZFTA countries

Heading: inserted, on 1 January 2010, by regulation 11 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

51ZM Interpretation

In this regulation and in regulations 51ZN to 51ZX, unless the context otherwise requires,—

AANZFTA means the Agreement Establishing the ASEAN–Australia–New Zealand Free Trade Area done at Cha-am, Phetchaburi, Thailand on 27 February 2009 and includes the first protocol and, where applicable, the second protocol

aquaculture means the farming of aquatic organisms including fish, molluscs, crustaceans, and other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings, and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators

CIF or **CIF value** means the value (determined in accordance with Schedule 4 of the Act) of imported goods, and includes the cost of insurance and freight up to the port or place of entry into the country of importation

first protocol means the First Protocol done at Nay Pyi Taw, Myanmar on 26 August 2014, to the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area done at Cha-am, Phetchaburi, Thailand on 27 February 2009

FOB or **FOB value** means the free on board value (determined in accordance with Schedule 4 of the Act) of imported goods, including the cost of transport to the port or site of final shipment abroad

generally accepted accounting principles means the recognised consensus or substantial authoritative support in a party (which may encompass broad guidelines of general application or detailed standards, practices, and procedures) with respect to the following:

(a) the recording of revenues, expenses, costs, assets, and liabilities:

(b) the disclosure of information:

(c) the preparation of financial statements

identical and interchangeable materials means materials that are fungible as a result of being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which, once incorporated into a finished product, cannot be distinguished from one another for origin purposes by virtue of any markings or mere visual examination

in a party means in the land, territorial sea, exclusive economic zone, or continental shelf over which a party exercises sovereignty, sovereign rights, or jurisdiction in accordance with international law

indirect material means goods used in the production, testing, or inspection of other goods but which are not physically incorporated into those other goods, or goods used in the maintenance of buildings or the operation of equipment associated with the production of goods, including—

(a) fuel and energy:

(b) tools, dies, and moulds:

(c) spare parts and materials used in the maintenance of equipment and buildings:

(d) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings:

(e) gloves, glasses, footwear, clothing, safety equipment, and supplies:

(f) equipment, devices, and supplies used for testing or inspecting goods:

(g) catalysts and solvents:

(h) any other goods that are not incorporated into the goods but whose use in the production of the goods can reasonably be demonstrated to be a part of that production

material means any matter or substance—

(a) used or consumed in the production of goods; or

(b) physically incorporated into goods; or

(c) subjected to a process in the production of other goods

non-originating goods or **non-originating materials** means goods or materials that do not qualify as originating under this regulation and regulations 51ZN to 51ZX

originating goods or **originating materials** means materials or goods that qualify as originating under this regulation and regulations 51ZN to 51ZX

packing materials and containers for transportation means goods used to protect other goods during their transportation, other than containers or packaging used for the retail sale of the other goods

party or **parties** means any 1 or more of the following State signatories to the AANZFTA if the State is, by an Order in Council under section 7A(1)(a) of the Act, declared to be a specified AANZFTA party:

(a) Brunei Darussalam:

(b) the Kingdom of Cambodia:

(c) the Republic of Indonesia:

(d) the Lao People’s Democratic Republic:

(e) Malaysia:

(f) the Union of Myanmar:

(g) the Republic of the Philippines:

(h) the Republic of Singapore:

(i) the Kingdom of Thailand:

(j) the Socialist Republic of Viet Nam:

(k) Australia:

(l) New Zealand

producer means a person who grows, mines, raises, harvests, fishes, traps, hunts, farms, captures, gathers, collects, breeds, extracts, manufactures, processes, or assembles goods

product specific rule means a rule or rules that specify that goods used to produce goods must have undergone a change in tariff classification or a specific manufacturing or processing operation, or that require that goods satisfy a regional value content criterion, and—

(a) in relation to a party to the AANZFTA, in respect of which the Secretary of Foreign Affairs and Trade has not published a notice under regulation 51ZPA or at any time before the second protocol applies to any party, a rule or rules specified in the document entitled *Product Specific Rules of Origin for AANZFTA goods (2022)*—

(i) as certified by the chief executive as a true copy of the product specific rules set out in *Product Specific Rules of Origin for AANZFTA goods (2022)*; and

(ii) published by the chief executive on the Customs' internet site:

(b) in relation to a party to the AANZFTA, in respect of which the Secretary of Foreign Affairs and Trade has published a notice under regulation 51ZPA, and 180 days after the commencement of the second protocol and subsequently, a rule or rules specified in the document entitled *Chapter 3 Annex 3B, Product Specific Rules*—

(i) as certified by the chief executive as a true copy of *Chapter 3 Annex 3B, Product Specific Rules*; and

(ii) published by the chief executive on the Customs' internet site

production means methods of obtaining goods, including, but not limited to, growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing, or assembling goods

second protocol means the Second Protocol signed by New Zealand at Semarang, Indonesia on 21 August 2023, to the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area done at Cha-am, Phetchaburi, Thailand on 27 February 2009.

Regulation 51ZM: inserted, on 1 January 2010, by regulation 11 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

Regulation 51ZM **AANZFTA**: amended, on 21 April 2025, by regulation 4(1) of the Customs and Excise (AANZFTA) Amendment Regulations 2025 (SL 2025/42).

Regulation 51ZM **AANZFTA**: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 51ZM **CIF** or **CIF value**: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 51ZM **first protocol**: inserted, on 21 April 2025, by regulation 4(2) of the Customs and Excise (AANZFTA) Amendment Regulations 2025 (SL 2025/42).

Regulation 51ZM **FOB** or **FOB value**: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 51ZM **HS Code**: repealed, on 1 January 2011, by regulation 5 of the Customs and Excise (Rules of Origin for New Zealand–Hong Kong, China Closer Economic Partnership Agreement Goods) Amendment Regulations 2010 (SR 2010/430).

Regulation 51ZM **product specific rule**: replaced, on 21 April 2025, by regulation 4(3) of the Customs and Excise (AANZFTA) Amendment Regulations 2025 (SL 2025/42).

Regulation 51ZM **second protocol**: inserted, on 21 April 2025, by regulation 4(2) of the Customs and Excise (AANZFTA) Amendment Regulations 2025 (SL 2025/42).

51ZN Originating goods

Particular goods are deemed for the purposes of the Act and the Tariff Act 1988 to originate in a party if the goods meet all applicable requirements of regulations 51ZM to 51ZX and if—

(a) the goods are wholly produced or obtained in a party as provided for in regulation 51ZO; or

(b) the goods meet the applicable product specific rule and, if the product specific rule requires a regional value content, the final process of production is performed within a party; or

(c) the goods are produced in a party exclusively from originating materials from 1 or more of the parties.

Regulation 51ZN: inserted, on 1 January 2010, by regulation 11 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

51ZO Goods wholly produced or obtained

For the purposes of regulation 51ZN, the following goods must be treated as wholly produced or obtained in a party:

(a) plants and plant goods (including fruit, flowers, vegetables, trees, seaweed, fungi, and live plants) grown, harvested, picked, or gathered in a party:

(b) live animals born and raised in a party:

(c) goods obtained from live animals in a party:

(d) goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering, or capturing in a party:

(e) minerals and other naturally occurring substances extracted or taken from the soil, waters, seabed, or beneath the seabed in a party:

(f) goods of sea-fishing and other marine goods taken from the high seas, in accordance with international law, by any vessel registered or recorded with a party and entitled to fly the flag of that party:

(g) goods produced from goods referred to in paragraph (f) on board any factory ship registered or recorded with a party and entitled to fly the flag of that party:

(h) goods taken by a party, or a person of a party, from the seabed or beneath the seabed—

(i) beyond the exclusive economic zone and adjacent continental shelf of that party; and

(ii) beyond areas over which non-parties exercise jurisdiction under exploitation rights granted in accordance with international law:

(i) waste and scrap derived from production and consumption in a party, or used goods collected in a party, provided that the waste, scrap, or used goods are fit only for the recovery of raw materials:

(j) goods produced or obtained in a party solely from products referred to in paragraphs (a) to (i) or from their derivatives.

Regulation 51ZO: inserted, on 1 January 2010, by regulation 11 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

51ZP Calculation of regional value content

Where regulations 51ZM to 51ZX or the document referred to in the definition of product specific rule in regulation 51ZM refers to a regional value content, the value of that content is calculated using either of the following formulas:

(a) the direct formula—

$$\frac{\text{AANZFTA material cost + labour cost + overhead cost + profit + other costs}}{\text{FOB}} \times 100\%$$

where—

AANZFTA material cost is the value of originating materials, parts, or produce that are acquired or self-produced by the producer and incorporated into the goods or consumed in their production

labour cost includes wages, remuneration, and other employee benefits

overhead cost is the total overhead expense

other costs are the costs incurred in placing the goods in the ship or other means of transport for export, including domestic transport costs, storage and warehousing, port handling, brokerage fees, and service charges; or

(b) the indirect formula, also called the build-down formula,—

$$\frac{\text{FOB} - \text{value of non-originating materials}}{\text{FOB}} \times 100\%$$

where—

value of non-originating materials is the CIF value at the time of importation or the earliest ascertained price paid or payable for all non-originating materials, parts, or produce acquired by the producer in the production of the goods (including materials of undetermined origin but not materials that are self-produced by the producer and incorporated into the goods or consumed in their production).

Regulation 51ZP: inserted, on 1 January 2010, by regulation 11 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

Regulation 51ZP: amended, on 1 January 2017, by regulation 20 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

51ZPA Notice issued by Secretary of Foreign Affairs and Trade

(1) The Secretary of Foreign Affairs and Trade must, as soon as practicable after New Zealand accepts a party's ratification of the second protocol, publish a notice on an internet site maintained by or on behalf of the Ministry of Foreign Affairs and Trade and accessible to the public specifying—

(a) the name of the party; and

(b) whether that party has opted to adopt the articles of the second protocol relating to extended accumulation.

(2) Any failure to comply with this regulation does not invalidate the effect of New Zealand's acceptance of a party's ratification of the second protocol.

Regulation 51ZPA: inserted, on 21 April 2025, by regulation 5 of the Customs and Excise (AANZFTA) Amendment Regulations 2025 (SL 2025/42).

51ZQ Accumulation

For the purposes of regulation 51ZN, originating goods used in another party as a material in the production of other goods must be regarded as originating in the party where the working or processing of the finished goods took place.

Regulation 51ZQ: inserted, on 1 January 2010, by regulation 11 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

51ZQA Extended accumulation

(1) This regulation applies, 180 days after the commencement of the second protocol and subsequently, to every party to the AANZFTA specified in a notice published under regulation 51ZPA that has opted to adopt the articles of the second protocol relating to extended accumulation (*see* Article 6.2 of Chapter 3 of the second protocol).

(2) Production undertaken on, or value added to, a non-originating material in 1 or more participating parties contributes towards the originating content of a good or material for the purpose of determining the origin of a good or material finished in a participating party, regardless of whether that production or value was sufficient to confer originating status to the material itself.

(3) In this regulation **participating party** means every party to AANZFTA to whom this regulation applies.

Regulation 51ZQA: inserted, on 21 April 2025, by regulation 6 of the Customs and Excise (AANZFTA) Amendment Regulations 2025 (SL 2025/42).

51ZR Minimal operations and processes

Where a claim for origin is based solely on regional value content, the following operations or processes (undertaken by themselves or in combination with each other) are considered to be minimal and may not be taken into account in determining whether goods are originating:

(a) ensuring the preservation of goods in good condition for the purposes of transport or storage:

(b) facilitating shipment or transportation:

(c) packaging or presenting goods for transportation or sale:

(d) simple processes, consisting of sifting, classifying, washing, cutting, slitting, bending, coiling and uncoiling, and other similar operations:

(e) affixing of marks, labels, or other like distinguishing signs on products or their packaging:

(f) mere dilution with water or another substance that does not materially alter the characteristics of the goods.

Regulation 51ZR: inserted, on 1 January 2010, by regulation 11 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

51ZS De minimis

Where goods do not satisfy the change in tariff classification requirements in a product specific rule, they must still be treated as originating goods if they meet all applicable requirements under regulations 51ZM to 51ZX and the document referred to in the definition of product specific rule in regulation 51ZM and,—

(a) for goods other than goods classified within Chapters 50 to 63 of the Harmonised System, the value of all non-originating materials used in their production that did not undergo the required change in tariff classification does not exceed 10% of the FOB value of the goods; or

(b) for goods classified within Chapters 50 to 63 of the Harmonised System,—

(i) the weight of all non-originating materials used in their production that did not undergo the required change in tariff classification does not exceed 10% of the total weight of the goods; or

(ii) the value of all non-originating materials used in their production that did not undergo the required change in tariff classification does not exceed 10% of the FOB value of the goods.

Regulation 51ZS: inserted, on 1 January 2010, by regulation 11 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

Regulation 51ZS: amended, on 1 January 2017, by regulation 21 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51ZS(a): amended, on 1 January 2011, by regulation 6 of the Customs and Excise (Rules of Origin for New Zealand–Hong Kong, China Closer Economic Partnership Agreement Goods) Amendment Regulations 2010 (SR 2010/430).

Regulation 51ZS(b): amended, on 1 January 2011, by regulation 6 of the Customs and Excise (Rules of Origin for New Zealand–Hong Kong, China Closer Economic Partnership Agreement Goods) Amendment Regulations 2010 (SR 2010/430).

51ZT Accessories, spare parts, and tools

(1) For the purposes of determining the origin of goods, accessories, spare parts, tools, and instructional or other information materials presented with the goods must be regarded as part of those goods and must not be taken into account when determining whether all the non-originating materials used in the production of the goods have undergone the applicable change in tariff classification if—

(a) the accessories, spare parts, tools, and instructional or other information materials presented with the goods are not invoiced separately from the goods; and

(b) the quantities and value of the accessories, spare parts, tools, and instructional or other information materials presented with the goods are customary for those goods.

(2) Despite subclause (1), if the goods are subject to a regional value content requirement, the value of the accessories, spare parts, tools, and instructional or other information materials presented with the goods must be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the goods.

(3) Subclauses (1) and (2) do not apply where accessories, spare parts, tools, and instructional or other information materials presented with the goods have been added solely for the purpose of artificially raising the regional value content of those goods if it is proven subsequently that they are not sold with the goods.

Regulation 51ZT: inserted, on 1 January 2010, by regulation 11 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

51ZU Identical and interchangeable materials

The determination of whether identical and interchangeable materials are originating materials must be made by—

(a) the physical segregation of each of the materials; or

(b) the use of the exporting party's generally accepted accounting principles of stock control or inventory management practice.

Regulation 51ZU: inserted, on 1 January 2010, by regulation 11 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

51ZV Treatment of packing materials and containers

(1) Packing materials and containers for transportation must not be taken into account in determining the origin of goods.

(2) Packing materials and containers in which the goods are packaged for retail sale, when classified together with the goods, must not be taken into account in determining whether all of the non-originating materials used in the production of the goods have met the applicable change in tariff classification requirements for the goods.

(3) If goods are subject to a regional value content requirement, the value of the packing materials and containers in which the goods are packaged for retail sale must be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the goods.

Regulation 51ZV: inserted, on 1 January 2010, by regulation 11 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

51ZW Indirect materials

An indirect material must be treated as an originating material without regard to where it is produced and its value must be the cost registered in the accounting records of the producer of the goods.

Regulation 51ZW: inserted, on 1 January 2010, by regulation 11 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

51ZX Direct consignment, transit, or transhipment

Goods will retain their originating status as determined under regulation 51ZN only if—

(a) the goods have been transported to New Zealand without passing through any non-party; or

(b) where goods have transited through a non-party—

(i) the goods have not undergone subsequent production or any other operation outside the territory of a party other than unloading, reloading, storing, or any other operations necessary to preserve them in good condition or to transport them to New Zealand; and

(ii) the goods have not entered the commerce of a non-party or free circulation in that party, as described in Article 14 of Chapter 3 of the second protocol.

Regulation 51ZX: inserted, on 1 January 2010, by regulation 11 of the Customs and Excise (Rules of Origin for AANZFTA Goods) Amendment Regulations 2009 (SR 2009/349).

Regulation 51ZX heading: amended, on 21 April 2025, by regulation 7(1) of the Customs and Excise (AANZFTA) Amendment Regulations 2025 (SL 2025/42).

Regulation 51ZX(b)(ii): amended, on 21 April 2025, by regulation 7(2) of the Customs and Excise (AANZFTA) Amendment Regulations 2025 (SL 2025/42).

Provisions relating to Hong Kong, China

Heading: inserted, on 1 January 2011, by regulation 7 of the Customs and Excise (Rules of Origin for New Zealand–Hong Kong, China Closer Economic Partnership Agreement Goods) Amendment Regulations 2010 (SR 2010/430).

51ZY Interpretation

In regulation 51ZZ, **CEP Agreement** means the New Zealand–Hong Kong, China Closer Economic Partnership Agreement done at Hong Kong on 29 March 2010.

Regulation 51ZY: replaced, on 10 September 2026, by regulation 10 of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

51ZZ Originating goods

(1) Particular goods are deemed for the purposes of the Act and the Tariff Act 1988 to be the produce or manufacture of Hong Kong, China if the goods meet all applicable requirements set out in the following provisions of the CEP Agreement:

(a) Chapter 4; and

(b) the document entitled *Product Specific Rules of Origin for Hong-Kong-China Goods—Annex 1 (2022)*, as certified on 9 November 2021 by the chief executive under clause 4 of Schedule 2 of the Legislation Act 2019 and published by the chief executive on the Customs' Internet site (to align with the Harmonised System as in force in respect of New Zealand as at 1 January 2022).

(c) *[Revoked]*

(2) *[Revoked]*

(3) *[Revoked]*

(4) *[Revoked]*

(5) *[Revoked]*

Regulation 51ZZ: inserted, on 1 January 2011, by regulation 7 of the Customs and Excise (Rules of Origin for New Zealand–Hong Kong, China Closer Economic Partnership Agreement Goods) Amendment Regulations 2010 (SR 2010/430).

Regulation 51ZZ(1)(b): replaced, on 1 January 2022, by regulation 15 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Regulation 51ZZ(1)(c): revoked, on 1 January 2017, by regulation 22(1) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51ZZ(2): revoked, on 10 September 2026, by regulation 11 of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Regulation 51ZZ(3): revoked, on 1 January 2017, by regulation 22(2) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51ZZ(4): revoked, on 1 January 2017, by regulation 22(2) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51ZZ(5): revoked, on 1 January 2017, by regulation 22(2) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Provisions relating to Chinese Taipei

Heading: inserted, on 1 December 2013, by regulation 4 of the Customs and Excise (Rules of Origin for ANZTEC Goods) Amendment Regulations 2013 (SR 2013/451).

51ZZA Interpretation

In regulation 51ZZB, unless the context otherwise requires,—

ANZTEC means the Agreement between New Zealand and the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu on Economic Cooperation done at Wellington on 10 July 2013

Chinese Taipei means the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu.

Regulation 51ZZA: inserted, on 1 December 2013, by regulation 4 of the Customs and Excise (Rules of Origin for ANZTEC Goods) Amendment Regulations 2013 (SR 2013/451).

51ZZB Originating goods

Particular goods are deemed for the purposes of the Act and the Tariff Act 1988 to be the produce or manufacture of Chinese Taipei if the goods meet all applicable requirements set out in the following provisions of ANZTEC:

(a) Chapter 3 (which deals with rules of origin); and

(b) the document entitled *Product Specific Rules (PSR) Schedule Chinese–Taipei (2022)*, as certified on 9 November 2021 by the chief executive under clause 4 of Schedule 2 of the Legislation Act 2019 and published by the chief executive on the Customs' Internet site (to align with the Harmonised System as in force in respect of New Zealand as at 1 January 2022).

(c) *[Revoked]*

Regulation 51ZZB: inserted, on 1 December 2013, by regulation 4 of the Customs and Excise (Rules of Origin for ANZTEC Goods) Amendment Regulations 2013 (SR 2013/451).

Regulation 51ZZB(b): replaced, on 1 January 2022, by regulation 16 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Regulation 51ZZB(c): revoked, on 1 January 2017, by regulation 23 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Provisions relating to Republic of Korea

Heading: inserted, on 20 December 2015, by regulation 4 of the Customs and Excise (Rules of Origin for Republic of Korea FTA Goods) Amendment Regulations 2015 (LI 2015/319).

51ZZC Interpretation

In this regulation and regulation 51ZZD, unless the context otherwise requires,—

Harmonised System has the same meaning as in regulation 2(1)

Republic of Korea FTA means the Free Trade Agreement between New Zealand and the Republic of Korea done at Seoul on 23 March 2015.

Regulation 51ZZC: inserted, on 20 December 2015, by regulation 4 of the Customs and Excise (Rules of Origin for Republic of Korea FTA Goods) Amendment Regulations 2015 (LI 2015/319).

Regulation 51ZZC **HS 2007**: revoked, on 1 January 2017, by regulation 24 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Regulation 51ZZC **HS 2012**: revoked, on 1 January 2017, by regulation 24 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

51ZZD Originating goods

Particular goods are deemed for the purposes of the Act and the Tariff Act 1988 to be the produce or manufacture of the Republic of Korea if the goods meet all applicable requirements set out in the following provisions of the Republic of Korea FTA:

(a) Chapter 3 (pages 3-1 to 3-15, which deals with rules of origin and origin procedures); and

(b) the document entitled *Product Specific Rules Korea–New Zealand—Annex 3-A (2022)*, as certified on 9 November 2021 by the chief executive under clause 4 of Schedule 2 of the Legislation Act 2019 and published by the chief executive on the Customs' Internet site (to align with the Harmonised System as in force in respect of New Zealand as at 1 January 2022).

Regulation 51ZZD: inserted, on 20 December 2015, by regulation 4 of the Customs and Excise (Rules of Origin for Republic of Korea FTA Goods) Amendment Regulations 2015 (LI 2015/319).

Regulation 51ZZD(b): replaced, on 1 January 2022, by regulation 17 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Provisions relating to Comprehensive and Progressive Agreement for Trans-Pacific Partnership parties

Heading: inserted, on 30 December 2018, by regulation 4 of the Customs and Excise (Rules of Origin for CPTPP Goods) Amendment Regulations 2018 (LI 2018/233).

51ZZE Interpretation

In regulation 51ZZF, unless the context otherwise requires,—

CPTPP Agreement means the Comprehensive and Progressive Agreement for Trans-Pacific Partnership, done at Santiago, Chile, on 8 March 2018

CPTPP party means a country that is declared by Order in Council under section 7A(1)(baa) of the Tariff Act 1988 to be a specified CPTPP party for the purposes of that Act.

Regulation 51ZZE: inserted, on 30 December 2018, by regulation 4 of the Customs and Excise (Rules of Origin for CPTPP Goods) Amendment Regulations 2018 (LI 2018/233).

51ZZF Originating goods

(1) Particular goods are treated for the purposes of the Act and the Tariff Act 1988 as being the produce or manufacture of a CPTPP party if the goods meet all applicable requirements set out in the following provisions of the CPTPP Agreement:

(a) Chapter 3: Rules of Origin and Origin Procedures:

(b) Chapter 4: Textile and Apparel Goods:

(c) the following documents, as certified on 9 November 2021 by the chief executive under clause 4 of Schedule 2 of the Legislation Act 2019 and published by the chief executive on the Customs' Internet site (to align with the Harmonised System as in force in respect of New Zealand as at 1 January 2022):

(i) *CPTPP Annex 3-D—Product-specific rules of origin (2022)*; and

(ii) *CPTPP Annex 3-D—Appendix 1: Provisions Related to the Product-Specific Rules of Origin for Certain Vehicles and Parts of Vehicles (2022)*; and

(iii) *CPTPP Annex 4-A—Textiles and Apparel Product Specific Rules of Origin (2022)*; and

(iv) *CPTPP Annex 4-A—Appendix 1: Short Supply List of Products (2022)*.

(d) *[Revoked]*

(e) *[Revoked]*

(f) *[Revoked]*

(2) In the case of Chilean textiles exported to New Zealand under the CPTPP Agreement,—

(a) the de minimis exclusion for elastomeric yarns in Article 4.2.4 of the CPTPP Agreement does not apply:

(b) the Chapter Notes in Annex 4-A (Chapters 61 to 63) of the CPTPP Agreement regarding sewing thread and narrow elastic bands do not apply:

(c) the product-specific rules set out in Annex 4-A (Chapters 50 to 62) of the CPTPP Agreement are replaced by—

(i) the CTH rule for yarns:

(ii) the CTH rule for fabric:

(iii) the CC rule for apparel (cut and sew rule).

Regulation 51ZZF: inserted, on 30 December 2018, by regulation 4 of the Customs and Excise (Rules of Origin for CPTPP Goods) Amendment Regulations 2018 (LI 2018/233).

Regulation 51ZZF(1)(c): replaced, on 1 January 2022, by regulation 18 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Regulation 51ZZF(1)(d): revoked, on 1 January 2022, by regulation 18 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Regulation 51ZZF(1)(e): revoked, on 1 January 2022, by regulation 18 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Regulation 51ZZF(1)(f): revoked, on 1 January 2022, by regulation 18 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Provisions relating to PACER Plus parties

Heading: inserted, on 13 December 2020, by regulation 4 of the Customs and Excise (Rules of Origin for PACER Plus Goods) Amendment Regulations 2020 (LI 2020/291).

51ZZG Interpretation

In this regulation and regulation 51ZZH, unless the context otherwise requires,—

PACER Plus means the Pacific Agreement on Closer Economic Relations Plus done at Nuku'alofa, Tonga, on 14 June 2017

PACER Plus party means a country that is declared by Order in Council under section 7A(1)(bb) of the Tariff Act 1988 to be a specified PACER Plus party for the purposes of that Act.

Regulation 51ZZG: inserted, on 13 December 2020, by regulation 4 of the Customs and Excise (Rules of Origin for PACER Plus Goods) Amendment Regulations 2020 (LI 2020/291).

51ZZH Originating goods

Particular goods are treated for the purposes of the Act and the Tariff Act 1988 as being the produce or manufacture of a PACER Plus party if the goods meet all applicable requirements set out in the following provisions of PACER Plus:

(a) Chapter 3, Section A: Rules of Origin, Articles 1 to 14; and

(b) Chapter 3, Section B: Origin Procedures, Articles 15 to 25; and

(c) Annex 3-A: Declaration of Origin Requirements; and

(d) the document entitled *PACER Plus Schedule of Product Specific Rules—Annex 3-B (2022)*, as certified on 9 November 2021 by the chief executive under clause 4 of Schedule 2 of the Legislation Act 2019 and published by the chief executive on the Customs' Internet site (to align with the Harmonised System as in force in respect of New Zealand as at 1 January 2022).

Regulation 51ZZH: inserted, on 13 December 2020, by regulation 4 of the Customs and Excise (Rules of Origin for PACER Plus Goods) Amendment Regulations 2020 (LI 2020/291).

Regulation 51ZZH(d): replaced, on 1 January 2022, by regulation 19 of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Provisions relating to RCEP parties

Heading: inserted, on 1 January 2022, by regulation 4 of the Customs and Excise (Rules of Origin for RCEP Goods) Amendment Regulations 2021 (SL 2021/404).

51ZZI Interpretation

In this regulation and regulation 51ZZJ, unless the context otherwise requires,—

RCEP means the Regional Comprehensive Economic Partnership done at Hanoi, Vietnam, on 15 November 2020

RCEP party means a country that is declared by Order in Council under section 7A(1)(bc) of the Tariff Act 1988 to be a specified RCEP party for the purposes of that Act.

Regulation 51ZZI: inserted, on 1 January 2022, by regulation 4 of the Customs and Excise (Rules of Origin for RCEP Goods) Amendment Regulations 2021 (SL 2021/404).

51ZZJ Originating goods

Particular goods are treated for the purposes of the Act and the Tariff Act 1988 as being the produce or manufacture of an RCEP party if the goods meet all applicable requirements set out in the following provisions of the RCEP:

(a) Chapter 3 (Rules of Origin); and

(b) the document entitled *Product Specific Rules for Regional Comprehensive Economic Partnership—Annex 3A (Product Specific Rules) 2022*, as certified on 4 October 2022 by the chief executive under clause 4 of Schedule 2 of the Legislation Act 2019 and published by the chief executive on the Customs' Internet site (to align with the Harmonised System as in force in respect of New Zealand as at 1 January 2022); and

(c) Annex 3B (Minimum Information Requirements).

Regulation 51ZZJ: inserted, on 1 January 2022, by regulation 4 of the Customs and Excise (Rules of Origin for RCEP Goods) Amendment Regulations 2021 (SL 2021/404).

Regulation 51ZZJ(b): replaced, on 1 January 2023, by regulation 4 of the Customs and Excise (Rules of Origin for RCEP Goods—Harmonised System) Amendment Regulations 2022 (SL 2022/286).

Provisions relating to UK FTA parties

Heading: inserted, on 31 May 2023, by section 32 of the United Kingdom Free Trade Agreement Legislation Act 2022 (2022 No 59).

51ZZK Interpretation

In regulation 51ZZL, unless the context otherwise requires,—

UK FTA means the Free Trade Agreement between New Zealand and the United Kingdom of Great Britain and Northern Ireland, done at London on 28 February 2022

United Kingdom and the Crown Dependencies means the United Kingdom of Great Britain and Northern Ireland, the Bailiwick of Guernsey, the Bailiwick of Jersey, and the Isle of Man.

Regulation 51ZZK: inserted, on 31 May 2023, by section 32 of the United Kingdom Free Trade Agreement Legislation Act 2022 (2022 No 59).

51ZZL Originating goods

Particular goods are treated for the purposes of the Act and the Tariff Act 1988 as being the produce or manufacture of the United Kingdom and the Crown Dependencies if the goods meet all applicable requirements set out in the following provisions of the UK FTA:

(a) Chapter 3 (Rules of Origin and Origin Procedures); and

(b) Annex 3A (Product Specific Rules of Origin); and

(c) Annex 3B (Origin Declarations – Guidance).

Regulation 51ZZL: inserted, on 31 May 2023, by section 32 of the United Kingdom Free Trade Agreement Legislation Act 2022 (2022 No 59).

Provisions relating to EU FTA group

Heading: inserted, on 1 May 2024, by section 109 of the European Union Free Trade Agreement Legislation Amendment Act 2024 (2024 No 10).

51ZZM Interpretation

In regulation 51ZZN, unless the context otherwise requires,—

EU FTA means the Free Trade Agreement between New Zealand and the European Union, done at Brussels on 9 July 2023

EU FTA group means the European Union (including the territory of Ceuta and Melilla), the Principality of Andorra, the Principality of Monaco, the Republic of San Marino, and the Sovereign Base Areas of Akrotiri and Dhekelia.

Section 51ZZM: inserted, on 1 May 2024, by section 109 of the European Union Free Trade Agreement Legislation Amendment Act 2024 (2024 No 10).

51ZZN Originating goods

(1) This regulation prescribes when particular goods are treated, for the purposes of the Act and the Tariff Act 1988, as being the produce or manufacture of the EU FTA group.

(2) Goods are the produce or manufacture of the EU FTA group if the goods meet all the applicable EU FTA requirements to qualify, be accepted, or be treated the same way for customs purposes as goods originating in the European Union.

(3) The **EU FTA requirements** are the requirements set out in the following provisions of the EU FTA:

(a) Chapter 3 (Rules of origin and origin procedures):

(b) Annex 3-A (Introductory notes to product-specific rules of origin):

(c) Annex 3-B (Product-specific rules of origin):

(d) Annex 3-C (Text of the statement on origin):

(e) Annex 3-D (Supplier's declaration referred to in Article 3.3(4) (Cumulation of origin)):

(f) Annex 3-E (Joint declaration concerning the Principality of Andorra):

(g) Annex 3-F (Joint declaration concerning the Republic of San Marino).

Section 51ZZN: inserted, on 1 May 2024, by section 109 of the European Union Free Trade Agreement Legislation Amendment Act 2024 (2024 No 10).

Provisions relating to United Arab Emirates

Heading: inserted, on 28 August 2025, by section 21 of the United Arab Emirates Comprehensive Economic Partnership Agreement Legislation Amendment Act 2025 (2025 No 37).

51ZZO Originating goods

(1) Particular goods are treated for the purposes of the Act and the Tariff Act 1988 as being the produce or manufacture of the United Arab Emirates if the goods meet all applicable requirements set out in the following provisions of the UAE CEPA:

(a) Chapter 3 (Rules of origin):

(b) Annex 3-A (Product specific rules of origin):

(c) Annex 3-B (Certificate of origin):

(d) Annex 3-C (Origin declaration pursuant to Article 3.23).

(2) In this regulation, **UAE CEPA** means the New Zealand–United Arab Emirates Comprehensive Economic Partnership Agreement, done at Abu Dhabi on 14 January 2025.

Section 51ZZO: inserted, on 28 August 2025, by section 21 of the United Arab Emirates Comprehensive Economic Partnership Agreement Legislation Amendment Act 2025 (2025 No 37).

Part 7
Excise and excise-equivalent duties

52 Time for lodgement of entry for excisable goods

General requirement if no special requirement applies

(1) The time within which goods to which section 81 of the Act applies must be entered (by the licensee or owner specified in section 81(4)(a) or (b) of the Act) is 15 working days from the end of the month in which the goods are removed from the Customs-controlled area, unless those goods are—

(a) specified alcoholic products required to be entered in accordance with regulation 57A; or

(b) biofuel or biofuel blends required to be entered in accordance with subclause (5) or (6); or

(c) ethanol and petrol blends required to be entered in accordance with subclause (7) or (8).

Definitions

[Revoked]

(2) *[Revoked]*

Specified alcoholic products: estimated liability levels

[Revoked]

(3) *[Revoked]*

(4) *[Revoked]*

Biofuel or biofuel blends: estimated liability levels

(5) 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 $30 or less, any biofuel or biofuel blends removed from the Customs-controlled area concerned in that year must be entered by the 15th working day of July immediately following that year.

(6) 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 $30 but less than $60,—

(a) any biofuel or biofuel blends 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 biofuel or biofuel blends 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.

Ethanol and petrol blends: estimated liability levels

(7) 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 $5,000 or less, any ethanol and petrol blends removed from the Customs-controlled area concerned in that year must be entered by the 15th working day of July immediately following that year.

(8) 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 $5,000 but less than $10,000,—

(a) any ethanol and petrol blends 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 ethanol and petrol blends 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.

Regulation 52: replaced, on 1 July 2012, by regulation 4 of the Customs and Excise (Excise Duty—Time for Entry and Payment) Amendment Regulations 2012 (SR 2012/148).

Regulation 52(1): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 52(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 52(1)(a): amended, on 1 February 2017, by regulation 7(1) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 52(1)(b): amended, on 1 February 2017, by regulation 7(2) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 52(2) heading: revoked, on 1 February 2017, by regulation 7(3) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 52(2): revoked, on 1 February 2017, by regulation 7(3) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 52(3) heading: revoked, on 1 February 2017, by regulation 7(4) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 52(3): revoked, on 1 February 2017, by regulation 7(4) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 52(4): revoked, on 1 February 2017, by regulation 7(4) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 52(5): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 52(6)(a): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 52(6)(b): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 52(7): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 52(8)(a): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 52(8)(b): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

52A Circumstances in which entry to be made by owner

(1) This regulation applies if—

(a) specified alcoholic products are removed from a Customs-controlled area that is required to be licensed solely because of regulation 6(a); and

(b) the specified alcoholic products were manufactured in New Zealand; and

(c) the specified alcoholic products were taken into that Customs-controlled area in the circumstances referred to in clause 3(2)(a) of Schedule 3 of the Act; and

(d) at the time of their removal from that Customs-controlled area, the specified alcoholic products are owned by a licensee of an area licensed for the purpose described in section 56(1)(a) of the Act.

(2) If this regulation applies, any entry that is required to be made in respect of the removal of the specified alcoholic products—

(a) does not have to be made by the licensee of the Customs-controlled area; and

(b) must, instead, be made by the owner of the specified alcoholic products.

Regulation 52A: substituted, on 9 January 2003, by regulation 4 of the Customs and Excise Amendment Regulations 2002 (SR 2002/356).

Regulation 52A(1): replaced, on 1 February 2017, by regulation 8(1) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 52A(1)(a): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 52A(1)(c): replaced, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 52A(1)(c): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 52A(1)(d): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 52A(1)(d): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 52A(2): amended, on 1 February 2017, by regulation 8(2) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 52A(2)(a): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 52A(2)(b): amended, on 1 February 2017, by regulation 8(2) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

53 Manner of specifying volume of alcohol

[Revoked]

Regulation 53: revoked, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

54 When entry of excisable goods deemed to be made

An entry under section 81 of the Act 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 Joint Border Management System (as defined in section 302(4) of the Act) 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.

Regulation 54: replaced, on 30 June 2017, by regulation 4 of the Customs and Excise (Entry of Excisable Goods) Amendment Regulations 2017 (LI 2017/114).

Regulation 54: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 54(a): amended, on 10 September 2026, by regulation 12 of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Regulation 54(a): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

55 Passing of entry of excisable goods

An entry under section 81 of the Act 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 Joint Border Management System (as defined in section 302(4) of the Act) 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.

Regulation 55: replaced, on 30 June 2017, by regulation 4 of the Customs and Excise (Entry of Excisable Goods) Amendment Regulations 2017 (LI 2017/114).

Regulation 55: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 55(a): amended, on 10 September 2026, by regulation 13 of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Regulation 55(a): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

56 Certain goods removed from Customs controlled area exempt from entry

[Revoked]

Regulation 56: revoked, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

57 Payment of excise duty

(1) For the purposes of clause 5(a) of Schedule 3 of the Act, the time within which excise duty must be paid is,—

Specified alcoholic products

(a) in respect of any specified alcoholic products that are removed from a Customs-controlled area, the time specified in regulation 57B:

(b) *[Revoked]*

Biofuel or biofuel blends: estimated liability levels

(c) 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 $30 or less, in respect of biofuel or biofuel blends removed from the Customs-

controlled area concerned in that year, the last working day of July immediately following that year:

(d) 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 $30 but less than $60,—

(i) in respect of biofuel or biofuel blends 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 biofuel or biofuel blends 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:

Ethanol and ethanol blends: estimated liability levels

(e) 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 $5,000 or less, in respect of ethanol and petrol blends removed from the Customs-controlled area concerned in that year, by the last working day of July immediately following that year:

(f) 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 $5,000 but less than $10,000,—

(i) in respect of ethanol and petrol blends 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 ethanol and petrol blends 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:

Specified goods: other cases

(g) in respect of biofuel or biofuel blends, or ethanol and petrol blends, to which none of paragraphs (c) to (f) applies, and that are removed from a manufacturing area, the last working day of the month following the month in which those products are removed from the Customs-controlled area:

Goods other than specified goods

(h) in respect of goods, other than specified alcoholic products, biofuel or biofuel blends, or ethanol and petrol blends, that are removed from a

manufacturing area, 15 working days after the last day of the month in which the goods are removed:

(i) 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:

(j) in respect of any other goods, immediately on removal from a Customs-controlled area.

(2) *[Revoked]*

Regulation 57: replaced, on 1 July 2012, by regulation 5 of the Customs and Excise (Excise Duty—Time for Entry and Payment) Amendment Regulations 2012 (SR 2012/148).

Regulation 57(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 57(1)(a) heading: amended, on 1 February 2017, by regulation 9(1) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 57(1)(a): replaced, on 1 February 2017, by regulation 9(2) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 57(1)(a): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57(1)(b): revoked, on 1 February 2017, by regulation 9(2) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 57(1)(c): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57(1)(d)(i): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57(1)(d)(ii): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57(1)(e): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57(f)(i): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57(f)(ii): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57(1)(g): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57(1)(g): amended, on 1 February 2017, by regulation 9(3) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 57(1)(g): amended, on 1 February 2017, by regulation 9(4) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 57(1)(g): amended, on 1 February 2017, by regulation 9(5) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 57(1)(j): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57(2): revoked, on 1 February 2017, by regulation 9(6) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

57A Specified alcoholic products: time for lodgement of entry

(1) The time within which specified alcoholic products that are removed from a Customs-controlled area must be entered is—

(a) 15 working days from the end of the month in which those products are removed; or

(b) 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 $50,000 or less, in respect of specified alcoholic products removed from the Customs-controlled area concerned in that year, the 15th working day of July immediately following that year; or

(c) 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,—

(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 15th 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 15th working day of July immediately following that period.

(2) This regulation is subject to regulation 57C.

Regulation 57A: inserted, on 1 February 2017, by regulation 10 of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 57A(1): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57A(1)(b): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57A(1)(c)(i): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57A(1)(c)(ii): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

57B Specified alcoholic products: time for payment of excise duty

(1) The time within which excise duty must be paid in respect of specified alcoholic products that are removed from a Customs-controlled area is—

(a) the last working day of the month following the month in which those products are removed (except if the products are removed in November, in which case the duty must be paid by 15 January the following year); or

(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 $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; or

(c) 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.

(2) This regulation is subject to regulation 57C.

Regulation 57B: inserted, on 1 February 2017, by regulation 10 of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 57B(1): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57B(1)(a): amended, on 10 September 2026, by regulation 14 of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Regulation 57B(1)(b): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57B(1)(c)(i): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57B(1)(c)(ii): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

57C Specified alcoholic products: conditions for extension of time for lodgement of entry and payment of excise duty

(1) A licensee (**A**) may use the time periods in regulations 57A(1)(b) or (c) and 57B(1)(b) or (c) for a year commencing on 1 July only if,—

(a) as at the beginning of that year, A has—

(i) held A's Customs-controlled area licence for at least 6 months; and

(ii) not been suspended under subclause (2) from using the time periods in regulations 57A(1)(b) or (c) and 57B(1)(b) or (c) at any time during the previous 6 months; and

(b) as at 1 August in that year, A has, within the time prescribed by these regulations,—

(i) made all entries required to be made by A in the previous 12 months in respect of specified alcoholic products that have been removed from A's Customs-controlled area at any time; and

(ii) paid all excise duty required to be paid by A in the previous 12 months in respect of specified alcoholic products that have been removed from A's Customs-controlled area at any time; and

(iii) made all returns required to be made by A under section 82 of the Act in the previous 12 months in respect of specified alcoholic products held at A's Customs-controlled area; and

(c) A has provided specified evidence to the chief executive at any time before the beginning of that year.

(2) Despite subclause (1), A's right to use the time periods in regulations 57A(1)(b) or (c) and 57B(1)(b) or (c) is suspended if—

(a) the chief executive requests A to provide specified evidence; and

(b) A fails to provide the specified evidence to the chief executive within the time specified in the request (which must be at least 20 working days after the date of the request).

(3) Any suspension under subclause (2) lasts until A provides specified evidence to the chief executive.

(4) If A has the right to use the time periods in regulations 57A(1)(b) or (c) and 57B(1)(b) or (c) for a year commencing on 1 July but, at any point during that year, is suspended from doing so under subclause (2),—

(a) any specified alcoholic products removed in that year (or, if regulations 57A(1)(c) and 57B(1)(c) apply, in the relevant time period of that year) up until the suspension must be entered within 15 working days from the end of the month in which the suspension took effect; and

(b) the time within which excise duty must be paid, in respect of any specified alcoholic products removed in that year (or, if regulations 57A(1)(c) and 57B(1)(c) apply, in the relevant time period of that year) up until the suspension, is the last working day of the month following the month in which the suspension took effect.

(5) In this regulation, **specified evidence** means reasonable evidence that A has adequate and effective systems that provide reasonable assurance that—

(a) all entries required to be made in respect of specified alcoholic products removed from A's Customs-controlled area will be made within the time prescribed by these regulations; and

(b) all excise duty payable in respect of specified alcoholic products removed from A's Customs-controlled area will be paid within the time prescribed by these regulations; and

(c) all returns required to be made under section 82 of the Act in respect of specified alcoholic products held at A's Customs-controlled area will be made within the time prescribed by these regulations.

Regulation 57C: inserted, on 1 February 2017, by regulation 10 of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 57C(1)(a)(i): amended, on 1 October 2018, by regulation 11(1) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57C(1)(b)(i): amended, on 1 October 2018, by regulation 11(1) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57C(1)(b)(ii): amended, on 1 October 2018, by regulation 11(1) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57C(1)(b)(iii): inserted, on 1 October 2018, by regulation 11(2) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57C(5)(a): amended, on 1 October 2018, by regulation 11(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57C(5)(b): amended, on 1 October 2018, by regulation 11(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 57C(5)(c): inserted, on 1 October 2018, by regulation 11(4) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

58 Duty credits

The circumstances in which the licensee of a manufacturing area may claim, as a credit in the home consumption entry of goods required by section 81 of the Act, excise duty paid in respect of the goods, under section 108(2) of the Act are—

(a) where the goods are returned to the manufacturing area from which they were sold; and

(b) where the goods are resold and re-entered for home consumption or export, or re-worked into product that is re-entered for home consumption or export.

Regulation 58: amended, on 10 September 2026, by regulation 15 of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Regulation 58: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

58A Nil returns

(1) The circumstances in which section 82 of the Act applies are when specified alcoholic products are held—

(a) in a manufacturing area; or

(b) in a Customs-controlled area that is licensed to be used for the purpose set out in regulation 6(a).

(2) For the purposes of section 82(2) of the Act, the periods in respect of which the licensee must make a return are,—

(a) if the licensee's prescribed entry time is the time specified in regulation 57A(1)(a), each month; or

(b) if the licensee's prescribed entry time is the time specified in regulation 57A(1)(b), each year commencing on 1 July; or

(c) if the licensee's prescribed entry time is the time specified in regulation 57A(1)(c), each 6-month period commencing on 1 July or 1 January.

(3) However, if regulation 57C(4) applies to a licensee during a period prescribed under subclause (2)(b) or (c) (**period A**), the periods in respect of which the licensee must make a return are—

(a) the period commencing at the beginning of period A and ending at the close of the month in which the suspension took effect; and

(b) each subsequent month until the suspension ceases to have effect; and

(c) the period commencing when the suspension ceases to have effect and ending at the close of period A.

(4) For the purposes of section 82(3) of the Act, a return for a period must be made within 15 working days after the end of that period.

(5) In this regulation, **prescribed entry time**, for a licensee, means the time prescribed for the purposes of section 81(2)(b) of the Act as the time within which specified alcoholic products removed from the licensee's Customs-controlled area must be entered.

Regulation 58A: inserted, on 1 October 2018, by regulation 12 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

58B Removal of motor spirits from Customs-controlled areas

(1) This regulation is made for the purposes of clause 10(1) of Schedule 3 of the Act.

(2) The chief executive must not exercise the chief executive's powers under section 85(1)(b) or 235(1) of the Act in respect of dutiable motor spirits held at a Customs-controlled area.

(3) However, the chief executive may exercise those powers if satisfied that there is an emergency situation that makes it impracticable for the dutiable motor spirits to remain at the Customs-controlled area.

Regulation 58B: inserted, on 1 October 2018, by regulation 12 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

58C Excise duty on new dutiable motor spirits

For the purposes of clause 10(4) of Schedule 3 of the Act, the volume of new dutiable motor spirits manufactured in a manufacturing area during a period that is attributable to other substances is to be determined using the following formula:

$$n = (r + e) - (b + a + w)$$

where—

n is the volume (in litres) of new dutiable motor spirits attributable to other substances

r is the volume (in litres) of dutiable motor spirits removed for home consumption from the area during the period

e is the volume (in litres) of dutiable motor spirits held in the area at the end of the period

b is the volume (in litres) of dutiable motor spirits held in the area at the beginning of the period

a is the volume (in litres) of original dutiable motor spirits received into the area during the period

w is the volume (in litres) (if any) of other substances received into the area during the period—

(a) that are identifiable as dutiable motor spirits; and

(b) in respect of which excise or excise-equivalent duty has already become payable.

Regulation 58C: inserted, on 1 October 2018, by regulation 12 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Part 8
Assessment and recovery of duty

59 Business records

(1) The business records required to be kept under section 354 of the Act shall be those records that are generated by, or that otherwise come within the possession or control of, the specified person that are necessary to verify—

(a) any entry required to be made under the Act; or

(b) the importation or exportation of any goods; or

(c) the custody or movement of any goods subject to the control of Customs; or

(ca) that any goods have been damaged, destroyed, pillaged, or lost, or have diminished in value or deteriorated in condition, prior to their release from the control of Customs; or

(cb) that any goods are of faulty manufacture; or

(d) the manufacture of any goods subject to excise duty.

(2) Without limiting the generality of subclause (1) and subject to subclauses (3) to (5), the following records are required to be kept:

(a) shipping, importation, exportation, and transportation documentation including the following:

(i) all entries required to be made under the Act:

(ii) entry documentation (including any declaration, certificate, permit, licence, etc):

(iii) vouchers:

(iv) bills of lading, waybills, air waybills, consolidator waybills:

(v) shipping instructions, freight forwarders instructions:

(vi) insurance papers concerning any goods:

(vii) consignment notes:

(viii) import charges accounting details (including agent's fees, customs charges, wharf charges, and other fees and charges):

(ix) packing lists:

(x) manifests:

(xi) outturn records:

(xii) goods tally records:

(b) ordering and purchase documentation including the following:

(i) orders, confirmations of orders:

(ii) purchase agreements:

(iii) products specifications:

(iv) contracts, conditions of purchase:

(v) royalty agreements, pricing agreements, negotiations on pricing agreements, warranty agreements:

(vi) invoices, proforma invoices:

(vii) commissions and brokerage agreements and details:

(viii) correspondence and any communication between the importer or exporter and any party related to the transaction:

(c) manufacturing, stock, and resale documentation including the following:

(i) inwards goods register:

(ii) stock register:

(iii) sales records:

(iv) receipts journal:

(v) costing records:

(vi) production records:

(vii) evidence that any goods have been damaged, destroyed, pillaged, or lost, or have diminished in value or deteriorated in condition:

(viii) evidence that any goods are of faulty manufacture:

(d) banking and accounting information including the following:

(i) letters of credit, applications for letters of credit, bank drafts:

(ii) remittance advice:

(iii) receipts, cash books:

(iv) credit card transactions:

(v) telegraphic money transfers:

(vi) offshore monetary transactions:

(vii) cheque records:

(viii) evidence of payments by any other means, including information detailing non-cash compensation transactions:

(ix) annual financial statements:

(e) chart and codes of accounts, accounting instruction manuals, and system and programme documentation that describes the accounting system used by the specified person:

(f) papers, books, registers, disks, films, tapes, sound tracks, and other devices or things in or on which information contained in the records described in paragraphs (a) to (e) are recorded or stored.

(3) Notwithstanding subclause (2) but subject to subclause (1), the licensee of a Customs-controlled area licensed for 1 or more of the purposes described in section 56(1)(c), (e), and (f) of the Act, shall keep or cause to be kept the records specified in paragraph (a) and paragraph (f) of subclause (2), but shall not be required to keep any of the other records specified in that subclause.

(4) Notwithstanding subclause (2), but subject to subclause (1), the licensee of a Customs-controlled area licensed for the purpose specified in regulation 6(a) shall keep or cause to be kept the records specified in paragraphs (a), (b), (c) and (f) of subclause (2), but shall not be required to keep any of the other records specified in that subclause.

(5) Notwithstanding subclause (2), but subject to subclause (1), every exporter shall keep or cause to be kept the records specified in paragraphs (a), (b), and (f) of subclause (2), but shall not be required to keep any of the other records specified in that subclause.

(6) The records required to be kept by section 354 of the Act shall be kept for a period of 7 years.

Regulation 59(1): amended, on 10 September 2026, by regulation 16(1) of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Regulation 59(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 59(1)(c): amended, on 1 October 2018, by regulation 13(1) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 59(1)(ca): inserted, on 1 February 2017, by regulation 11(1) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 59(1)(ca): amended, on 1 October 2018, by regulation 13(1) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 59(1)(cb): inserted, on 1 February 2017, by regulation 11(1) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 59(2)(c)(vii): inserted, on 1 February 2017, by regulation 11(2) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 59(2)(c)(viii): inserted, on 1 February 2017, by regulation 11(2) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 59(2)(d)(ix): inserted, on 1 October 2018, by regulation 13(2) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 59(2)(e): amended, on 10 September 2026, by regulation 16(2) of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Regulation 59(3): amended, on 1 October 2018, by regulation 13(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 59(3): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 59(4): amended, on 1 October 2018, by regulation 13(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 59(6): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

59A Interest on duty refunded on appeal

(1) For the purposes of section 128(2) of the Act, the prescribed rate of interest applying on a day is the 90-day bank bill rate for that day.

(2) In this regulation,—

90-day bank bill rate, for a day (**day A**), means the Reserve Bank of New Zealand 90-day bank bill rate as published on the last day on which that rate was published before the beginning of the financial year in which day A falls

financial year means a period of 12 months beginning on 1 July.

Regulation 59A: inserted, on 1 October 2018, by regulation 14 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

60 Goods damaged or deteriorated in condition

(1) The authority of the chief executive under section 145(1)(a) of the Act to refund or remit duty on goods that are damaged or have deteriorated in condition prior to their release from the control of Customs shall be subject to the following conditions:

(a) the chief executive must be satisfied that the damage or deterioration was not caused by the wilful act or negligence of the importer, or licensee of any Customs-controlled area where the goods had been stored, or of any of the employees, or persons acting on behalf of the importer or licensee:

(b) the amount of the refund or remission of duty on any goods shall be in proportion to the extent to which the chief executive is satisfied that the goods are damaged or deteriorated in condition.

(c) *[Revoked]*

(2) Despite subclause (1)(b), duty on any goods must not be refunded or remitted in full unless—

(a) the goods have been destroyed under the supervision of the Customs in accordance with any directions issued by the chief executive; or

(b) the goods have been exported; or

(c) subclause (3) applies.

(3) This subclause applies if—

(a) the goods are specified goods; and

(b) the goods were manufactured in a manufacturing area; and

(c) the goods have never been released from the control of Customs; and

(d) the chief executive is satisfied that the licensee of the manufacturing area—

(i) has adequate and effective systems for recording and verifying whether specified goods have been damaged or have deteriorated in condition; and

(ii) has adequate and effective systems for recording whether specified goods have been destroyed; and

(iii) has records that reasonably verify that, following the deterioration or damage, the goods were destroyed prior to their release from the control of Customs.

(4) In this regulation, **specified goods** means—

(a) any goods specified in item 99.60 or 99.65 of Part A of the Excise and Excise-equivalent Duties Table (tobacco products); or

(b) any specified alcoholic products.

Regulation 60(1): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 60(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 60(1)(a): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 60(1)(c): revoked, on 1 February 2017, by regulation 12(1) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 60(2): inserted, on 1 February 2017, by regulation 12(2) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 60(3): inserted, on 1 February 2017, by regulation 12(2) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 60(3)(c): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 60(3)(d)(iii): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 60(4): inserted, on 1 February 2017, by regulation 12(2) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

61 Goods destroyed, pillaged, or lost

The chief executive must not under section 145(1)(a) of the Act refund or remit duty on any goods unless satisfied—

(a) that the goods were destroyed, pillaged, or lost before their release from the control of Customs; and

(b) that the destruction, pillage, or loss of the goods was not caused by the wilful act or negligence of their importer, the licensee of any Customs-controlled area where they had been stored, or any employee of or person acting on behalf of their importer or any such licensee; and

(c) in the case of goods destroyed, pillaged, or lost after being removed from one Customs-controlled area (the **first area**) and before being delivered to another (the **second area**),—

(i) that the chief executive had, before they were removed from the first area, given their importer or the licensee of the first area (as the case may be) written permission to remove them; and

(ii) if the permission had been given subject to conditions, that—

(A) their importer or the licensee of the first area (as the case may be) has kept a written record of the steps taken to comply with the conditions; and

(B) the conditions have been fully complied with; and

(iii) that the destruction, pillage, or loss of the goods was not caused by the wilful act or negligence of any person involved in their removal from the first area, transport from the first area to the second area, or delivery to the second area.

Regulation 61: substituted, on 13 January 2011, by regulation 5 of the Customs and Excise Amendment Regulations (No 3) 2010 (SR 2010/465).

Regulation 61: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 61(a): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 61(b): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 61(c): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

62 Goods diminished in value

The authority of the chief executive under section 145(1)(a) of the Act to refund or remit any duty on goods that have diminished in value prior to their release from the control of Customs shall be subject to the following conditions:

(a) the refund or remission of duty is restricted to goods that have diminished in value while stored in a Customs-controlled area licensed for the purpose described in section 56(1)(b) of the Act:

(b) in respect of imported goods, duty may be refunded or remitted only to the extent to which the duty that would be payable on the goods if exported from the country of exportation to New Zealand at the time at which the application for the refund or remission is made is less than the duty payable as determined in accordance with section 101 of the Act:

(c) notwithstanding paragraphs (a) and (b), duty shall not in any case be refunded or remitted in full unless the goods have been destroyed under the supervision of the Customs in accordance with any directions issued by the chief executive.

Regulation 62: amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 62: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 62(a): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 62(a): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 62(b): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

63 Goods of faulty manufacture

(1) The authority of the chief executive under section 145(1)(b) of the Act to refund or remit duty on any goods that are of faulty manufacture shall be subject to the following condition:

(a) the amount of the refund or remission on any goods shall be in proportion to the extent to which the chief executive is satisfied that the goods have diminished in value by reason of the fault in manufacture.

(b) *[Revoked]*

(2) Despite subclause (1), duty on any goods must not be refunded or remitted in full unless—

(a) the goods have been destroyed under the supervision of the Customs in accordance with any directions issued by the chief executive; or

(b) the goods have been exported; or

(c) subclause (3) applies.

(3) This subclause applies if—

(a) the goods are specified goods; and

(b) the goods were manufactured in a manufacturing area; and

(c) the goods have never been released from the control of Customs; and

(d) the chief executive is satisfied that the licensee of the manufacturing area—

(i) has adequate and effective systems for recording and verifying whether specified goods are of faulty manufacture; and

(ii) has adequate and effective systems for recording whether specified goods have been destroyed; and

(iii) has records that reasonably verify that the goods were destroyed prior to their release from the control of Customs.

(4) In this regulation, **specified goods** means—

(a) any goods specified in item 99.60 or 99.65 of Part A of the Excise and Excise-equivalent Duties Table (tobacco products); or

(b) any specified alcoholic products.

Regulation 63(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 63(1): amended, on 1 February 2017, by regulation 13(1) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 63(1)(b): revoked, on 1 February 2017, by regulation 13(2) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 63(2): inserted, on 1 February 2017, by regulation 13(3) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 63(3): inserted, on 1 February 2017, by regulation 13(3) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 63(3)(c): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 63(3)(d)(iii): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 63(4): inserted, on 1 February 2017, by regulation 13(3) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

64 Goods abandoned to the Crown

The authority of the chief executive under section 145(1)(c) of the Act to refund or remit duty on goods abandoned to the Crown shall be exercised subject to the condition that the goods be disposed of or destroyed under the supervision of the Customs, in accordance with any directions issued by the chief executive (including any direction that the disposal or destruction be undertaken at the expense of the importer or owner of the goods).

Regulation 64: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

64A Refunds and remissions of excise-equivalent duty

(1) The chief executive must not refund or remit any excise-equivalent duty under section 145(1) of the Act in relation to any specified goods if, prior to their importation, the goods were exported from New Zealand under drawback (*see* section 147 of the Act).

(2) In this regulation, **specified goods** means—

(a) any goods specified in item 24.02 or 24.03 of Part B of the Excise and Excise-equivalent Duties Table (tobacco products); or

(b) any goods specified in items 22.03 to 22.08 of Part B of the Excise and Excise-equivalent Duties Table (alcoholic products).

Regulation 64A: inserted, on 1 February 2017, by regulation 14 of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Regulation 64A(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

65 Samples allowed free of duty

(1) A sample of the bulk of goods that are subject to the control of Customs may be delivered free of duty on the condition that, if required by the chief executive, the goods are marked or put up in such a form as to render them unsuitable for sale.

(2) Samples of any goods that are a small importation of product intended for marketing purposes to indicate likely product demand, colour range, style, or similar purpose, may be delivered free of duty on the condition that, if required by the chief executive, the goods are marked or put up in such a form as to render them unsuitable for sale.

Regulation 65(1): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

66 Security for duty on goods temporarily imported

The condition under which a person giving security may be released from the provisions of that security for the purposes of section 136(2) of the Act is that, unless otherwise permitted by the chief executive, written notice of an intention to export the goods shall be given not less than 6 working hours before the time at which the goods are due to be shipped for export.

Regulation 66: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

67 Amount of drawback allowed

Subject to regulations 68, 69, and 70, the amount of duty allowed on drawback shall be the full amount of duty paid, or, in the case of goods used in New Zealand (other than goods referred to in section 147(1)(c) of the Act or goods used only for trial, inspection, or demonstration), such a lesser amount to be calculated in accordance with the following formula—

$$\frac{a}{b} \times c$$

where—

a is the value that the chief executive is satisfied fairly represents a depreciated value of the Customs value of the goods at the time drawback is claimed; and

b is the Customs value for duty of the goods when imported into New Zealand; and

c is the duty originally paid on the goods.

Regulation 67: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

68 Conditions on which drawback allowed at time of entry

(1) Except as provided in regulation 69, drawback of duty may be allowed on a claim made with the entry of the goods under section 89 of the Act subject to the following conditions:

(a) *[Revoked]*

(b) where imported or Part A goods are exported or are to be exported under drawback, the exporter shall show on the drawback entry the kind, number, and date of the entry on which duty was paid, and shall if so required by the Customs produce the invoice or invoices relating to that entry together with such other documents or particulars as may be required by the Customs to verify the claim for drawback:

(c) on completion of the packing of the goods, the packages shall, if so required by the chief executive, be secured and sealed by any officer, and be forthwith conveyed to the place of shipment and shipped; or, if not so forthwith conveyed and shipped, the packages shall be removed to some place of security approved by the chief executive:

(d) where—

(i) a motor vehicle described in Tariff heading 87.03 (other than a motor home or ambulance); or

(ii) a light commercial vehicle of a kind that was, before the coming into force of the Tariff (Motor Vehicles) Amendment Order 1998. described in any of Tariff items 8704.21.11, 8704.31.11, or 8704.90.11—

is exported or is to be exported on or after 3 pm on 25 May 1998, the exporter satisfies the chief executive, whether by production of a contract of sale or otherwise, that the vehicle is not intended to be subsequently imported into New Zealand within a 12-month period following the date of the exportation of the vehicle.

(2) The chief executive may, in his or her discretion, dispense with all or any of the requirements of paragraph (b) of subclause (1).

Regulation 68 heading: amended, on 1 October 2018, by regulation 15(1) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 68(1): amended, on 1 October 2018, by regulation 15(2) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 68(1)(a): revoked, on 1 October 2018, by regulation 15(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 68(1)(b): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 68(1)(d): added, at 3 pm on 25 May 1998, by regulation 2 of the Customs and Excise Amendment Regulations 1998 (SR 1998/103).

68A Periodic drawbacks

(1) Except as provided in regulation 69, drawback of duty in respect of goods entered under section 89 of the Act may be allowed under this regulation subject to the following conditions:

(a) the exporter must have been approved under subclause (3) at the time the goods were entered:

(b) the claim for drawback must be made within 15 working days after the end of the drawback period during which the goods were entered:

(c) the exporter must comply with any conditions to which the exporter's approval under subclause (3) is subject:

(d) the exporter must provide any evidence requested by the chief executive in relation to any of the following:

(i) the nature and quantity of the goods:

(ii) the exportation of the goods:

(iii) the duty paid in respect of the goods:

(iv) any other matter relating to the claim.

(2) A single claim for drawback of duty under this regulation may be made in respect of all goods exported by the exporter during a drawback period.

(3) The chief executive may approve an exporter for the purposes of this regulation if satisfied that—

(a) requiring the exporter to make a separate drawback claim each time the exporter exports goods would be unduly onerous; and

(b) the exporter has adequate and effective systems in place to ensure that evidence of the kind referred to in subclause (1)(d) will be available if requested; and

(c) the exporter has a satisfactory record of compliance with the Act.

(4) An approval—

(a) must specify the exporter's drawback period (which must be either each month, or 3-month periods as specified in the approval); and

(b) may be subject to any conditions that the chief executive considers appropriate.

(5) In this regulation, **drawback period**, for an exporter, means the period specified in the exporter's approval under subclause (4)(a).

Regulation 68A: inserted, on 1 October 2018, by regulation 16 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

68B Late drawbacks

(1) Except as provided in regulation 69, drawback of duty in respect of goods entered under section 89 of the Act may be allowed under this regulation subject to the following conditions:

(a) the chief executive must be satisfied that the exporter had a good reason for not claiming the drawback when the goods were entered:

(b) the exporter must provide any evidence requested by the chief executive in relation to any of the following:

(i) the nature and quantity of the goods:

(ii) the exportation of the goods:

(iii) the duty paid in respect of the goods:

(iv) any other matter relating to the claim.

(2) A claim for drawback under this regulation must be made within 4 years after the goods are entered.

Regulation 68B: inserted, on 1 October 2018, by regulation 16 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

69 Minimum amount of drawback allowable

(1) Subject to subclause (2), the minimum amount of drawback of duty allowable on goods in respect of an entry shall be $50.

(2) The circumstance in which drawback below $50 shall not be allowed is where the goods in respect of which the drawback of duty is claimed were exported by a person in the course of a business activity carried on by that person.

70 Duty not collectable on goods worth $1,000 or less

(1) Duty need not be collected on goods that have a Customs value equal to or less than $1,000.

(2) The circumstances in which duty on those goods need not be collected are—

(a) when the goods are imported by a member of the crew of any craft that arrives in New Zealand, and are declared on the crew declaration:

(b) when an entry for home consumption in respect of the importation of the goods is made, or deemed to be made, or when no entry is required.

(3) Notwithstanding subclause (2), this regulation shall not apply to—

(aa) any tobacco products, that is, any goods specified in headings 24.02, 24.03, 99.60 and 99.65 of the Excise and Excise-equivalent Duties Table; or

(ab) any alcoholic beverages, that is any goods specified in headings 22.03, 22.04, 22.05, 22.06, 22.08, 99.10, 99.20, 99.25, 99.30, 99.45, and 99.50 of the Excise and Excise-equivalent Duties Table; or

(a) any goods in respect of which a cause of forfeiture has arisen under the Act; or

(b) goods on which a determination under the Trade (Anti-dumping and Countervailing Duties) Act 1988 has been made, except with the permission of the Minister of Commerce.

(c) levies prescribed under section 414A(3) of the Act.

Regulation 70 heading: replaced, on 1 December 2019, by regulation 8(1) of the Customs and Excise Amendment Regulations (No 2) 2019 (LI 2019/250).

Regulation 70(1): replaced, on 1 December 2019, by regulation 8(2) of the Customs and Excise Amendment Regulations (No 2) 2019 (LI 2019/250).

Regulation 70(2): amended, on 1 December 2019, by regulation 8(3)(a) of the Customs and Excise Amendment Regulations (No 2) 2019 (LI 2019/250).

Regulation 70(2)(a): amended, on 1 December 2019, by regulation 8(3)(b) of the Customs and Excise Amendment Regulations (No 2) 2019 (LI 2019/250).

Regulation 70(2)(b): amended, on 1 December 2019, by regulation 8(3)(c) of the Customs and Excise Amendment Regulations (No 2) 2019 (LI 2019/250).

Regulation 70(3)(aa): inserted, on 8 June 2000, by section 4(1) of the Customs and Excise Amendment Act 2000 (2000 No 13)

Regulation 70(3)(aa): amended, on 1 December 2019, by regulation 8(4) of the Customs and Excise Amendment Regulations (No 2) 2019 (LI 2019/250).

Regulation 70(3)(aa): amended, on 24 June 2014, by regulation 18 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

Regulation 70(3)(ab): inserted, on 1 September 2007, by regulation 4 of the Customs and Excise Amendment Regulations 2007 (SR 2007/225).

Regulation 70(3)(ab): amended, on 1 December 2019, by regulation 8(5) of the Customs and Excise Amendment Regulations (No 2) 2019 (LI 2019/250).

Regulation 70(3)(ab): amended, on 24 June 2014, by regulation 18 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

Regulation 70(3)(b): amended, on 29 November 2017, by section 26(2) of the Trade (Anti-dumping and Countervailing Duties) Amendment Act 2017 (2017 No 21).

Regulation 70(3)(c): inserted, on 1 April 2026, by clause 26 of the Customs and Excise (Goods Management Levies) Order 2025 (SL 2025/272).

71 Minimum amount of duty refundable

(1) Subject to subclause (2), the minimum amount of duty refundable on goods in respect of an entry shall be $50.

(2) The circumstance in which duty below $50 shall not be refunded is where the duty liability was incurred by a person in the course of a business activity carried on by that person.

71A Interest rate for late payment, etc

For the purposes of sections 154(3) and 161(3) of the Act, the prescribed rate of interest applying on a day is the rate applying on that day for the purposes of section 120E(1)(a) of the Tax Administration Act 1994.

Regulation 71A: inserted, on 1 October 2018, by regulation 17 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

71B Remission or refund where inadvertent error by duty payer

(1) In the circumstances described in section 166(1) of the Act, the chief executive must remit or refund an amount calculated under subclause (3).

(2) For the purposes of section 166(1)(b) of the Act, the prescribed conditions are that—

(a) the error referred to in section 166(1)(a) of the Act must have been disclosed to Customs voluntarily by the licensee or owner or importer; and

(b) the duty must have been paid in full within the time required by section 124 of the Act.

(3) The amount to be remitted or refunded is to be calculated in accordance with the following formula:

$$r = f - b$$

where—

r is the amount to be remitted or refunded

f is the amount of interest that would be payable in respect of the duty under section 154 of the Act if no remission or refund were allowed

b is the amount of interest that would have been payable in respect of the duty under section 154 of the Act if the prescribed rate of interest applying under that section on any day were the 90-day bank bill rate for that day.

(4) In this regulation,—

90-day bank bill rate, for a day (**day A**), means the Reserve Bank of New Zealand 90-day bank bill rate as published on the last day on which that rate was published before the beginning of the financial year in which day A falls

financial year means a period of 12 months beginning on 1 July.

Regulation 71B: inserted, on 1 October 2018, by regulation 17 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

71C Remission of interest accruing after statement of liability issued

(1) This regulation applies if—

(a) the chief executive issues a statement of liability to a duty payer under section 164 of the Act; and

(b) the statement specifies that, if the unpaid duty, interest, and penalties are paid within 20 working days after the date on which the statement is issued, no further interest will accrue on the unpaid amounts; and

(c) the unpaid duty, interest, and penalties are paid in full before the expiry of that period.

(2) The chief executive must remit or refund any interest payable under subpart 8 of Part 3 of the Act in respect of the unpaid duty for a day after the date as at which the statement of liability was issued.

Regulation 71C: inserted, on 1 October 2018, by regulation 17 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

71D Interest and penalties need not be collected on small amounts

(1) This regulation prescribes amounts and circumstances for the purposes of section 174(6)(b) and (c) of the Act.

(2) If the amount of duty payable by a person who is not a deferred account importer in relation to an entry, an assessment, an amendment of an assessment (other than a provisional value amendment), or a demand is less than $1,000, interest or penalties in respect of that duty need not be collected.

(3) If the amount of duty payable by a deferred account importer in relation to a duty accounting period (other than duty payable in relation to a provisional value amendment) is less than $1,000, interest or penalties in respect of that duty need not be collected.

(4) If the amount of duty payable by a person in relation to provisional value amendments in a financial year is less than $1,000, interest or penalties in respect of that duty need not be collected.

(5) In this regulation,—

deferred account importer means a person who is authorised under section 123 of the Act to defer the payment of duty on imported goods

duty accounting period means the period determined under section 123(1)(b) of the Act

financial year has the same meaning as in regulation 31A

interest or penalties means interest or penalties under subpart 8 of Part 3 of the Act

provisional value amendment means an amendment of an assessment that is required by section 112 of the Act.

Regulation 71D: inserted, on 1 October 2018, by regulation 17 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

71E Refunds and remissions of interest and penalty due to COVID-19

[Revoked]

Regulation 71E: revoked, on 25 March 2022, by regulation 71E(4).

71E Refunds and remissions of interest and penalty due to COVID-19

[Revoked]

Regulation 71E: revoked, on 25 March 2024, by regulation 71E(4).

71F Refunds and remissions of interest and penalty due to March 2022 reduction in fuel excise duty

[Revoked]

Section 71F: revoked, on 25 March 2023, by regulation 71F(4).

Part 9
Customs rulings

72 Fee for application for Customs ruling

(1) For a Customs ruling other than a valuation ruling, the application fee is $40.88.

(2) For a valuation ruling, the following fees and charges are payable:

(a) an application fee of $300; and

(b) a charge of—

(i) $116.48 per hour in excess of 2.5 hours spent by Customs in considering the application (with parts of an hour charged on a pro rata basis); plus

(ii) reimbursement of any reasonable costs incurred by Customs in relation to the application with the prior agreement of the applicant.

(3) A fee under subclause (1) or (2)(a) must be paid when the application is made.

(4) A charge under subclause (2)(b) must be paid on the issue of an invoice by Customs and within the time specified in the invoice.

(5) To avoid doubt, the fees and charges payable under this regulation are payable regardless of the outcome of the application (including if the application is withdrawn or the chief executive declines to make a ruling due to insufficient information).

(6) The fees and charges prescribed in this regulation are inclusive of goods and services tax under the Goods and Services Tax Act 1985.

(7) In this regulation, **valuation ruling** means a Customs ruling under section 336(1)(c) of the Act.

Regulation 72: replaced, on 1 October 2018, by regulation 18 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

73 Time for making of Customs ruling

The time prescribed for the purposes of section 336(2) of the Act within which a Customs ruling must be made is—

(a) in the case of an application made under section 333(1)(c) or (2)(b) of the Act, 150 days; and

(b) in all other cases, 40 days.

Regulation 73: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 73(a): amended, on 1 October 2018, by regulation 19 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 73(a): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Part 10
Customs computerised entry processing systems

[Revoked]

Part 10: revoked, on 24 June 2014, by regulation 19 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

74 Application for registration

[Revoked]

Regulation 74: revoked, on 24 June 2014, by regulation 19 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

Part 11
Powers of Customs officers

75 Evidence of identity and entitlement to travel

(1) The documents that a Customs officer may require to be produced for inspection under section 201(2) of the Act are as follows:

(a) passport or certificate of identity:

(b) tickets:

(c) boarding pass:

(d) driver's licence:

(e) any identity card or similar document that has been issued to a person by the person's employer or by a financial institution, an organisation providing goods or services, an industrial union, a professional organisation, or a recreational organisation, that bears that person's signature or photograph.

(2) A declaration required to be made under section 201(2)(b) of the Act shall be in form 10.

Regulation 75(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 75(2): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

76 Disposal of samples of goods

(1) This regulation applies to samples of goods that have been taken and used by the Customs for the purposes of section 227 of the Act.

(2) Within 1 month after notice is given to the importer or exporter or owner, as the case may be, of the goods of the results of the examination, weighing, analysis, or testing, the importer, exporter, or owner, as the case may be, of the goods may apply to the Customs to have the goods released.

(3) Subject to subpart 9 of Part 3 and Part 4 of the Act and subclause (4), where an application is made under subclause (2), the Customs shall release the goods to the importer, exporter, or owner, as the case may be, of the goods, who made the application.

(4) The Customs may decline an application to release the goods made under this regulation if the goods have been consumed in the course of the examination, weighing, analysis, or testing of the goods.

(5) Where—

(a) no application for the release of the goods is made within the period specified in subclause (2); or

(b) an application is made, but the importer, exporter, or owner, as the case may be, of the goods who made the application fails to retrieve the goods within a period of 1 month after the date on which the application was received by the Customs,—

the goods may be sold or destroyed by the chief executive as he or she thinks fit.

Regulation 76(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 76(3): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

76A Forfeiture of electronic devices

For the purposes of section 228(10) of the Act, the prescribed period is 20 working days from the date on which a Customs officer retained the device under section 228(9).

Regulation 76A: inserted, on 1 October 2018, by regulation 20 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

77 Securities for payment of duty

The chief executive may require and take securities under section 240 of the Act of the following kinds:

(a) a bond (with or without sureties):

(b) a guarantee to the Sovereign:

(c) a written undertaking in such form as the chief executive may require:

(d) a deposit of cash:

(e) a combination of any of the above.

Regulation 77: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 77(b): editorial change made by the PCO, on 9 August 2024, under sections 86(1) and 87(a) of the Legislation Act 2019 (2019 No 58).

78 Search warrant

[Revoked]

Regulation 78: revoked, on 1 October 2012, by regulation 4 of the Customs and Excise Amendment Regulations 2012 (SR 2012/233).

78A Search and viewing warrant

[Revoked]

Regulation 78A: revoked, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

79 Report on emergency warrant

[Revoked]

Regulation 79: revoked, on 1 October 2012, by regulation 4 of the Customs and Excise Amendment Regulations 2012 (SR 2012/233).

Part 12
Seizure

80 Notice of seizure

The notice of seizure of goods under section 181(1) of the Act shall be in form 13.

Regulation 80: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Part 12A
Registered user systems

Part 12A: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

80A Definitions for Part

In this Part,—

act professionally has the meaning set out in regulation 80G

border law means any of the following:

(a) the Act:

(b) the Biosecurity Act 1993:

(c) the Food Act 2014:

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

(e) any other enactment that regulates the import or export of goods or the arrival or departure of craft or passengers:

(f) a law of another country that corresponds to a law referred to in paragraphs (a) to (e)

competent has the meaning set out in regulation 80F

Ministry has the meaning set out in section 302(4) of the Act

opportunity to comment has the meaning set out in regulation 80B

related person, in relation to a person (**person A**), means any of the following:

(a) an employee or agent of person A:

(b) a nominated representative of person A:

(c) a director or senior manager of person A

relevant offence means an offence against any of the following:

(a) a border law:

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

(c) the Animal Products Act 1999:

(d) Part 10 of the Crimes Act 1961 (other than sections 267 to 271):

(e) the Human Assisted Reproductive Technology Act 2004:

(f) the Immigration Advisers Licensing Act 2007:

(g) the Immigration Act 2009:

(h) the Misuse of Drugs Act 1975:

(i) the Passports Act 1992:

(j) the Protected Objects Act 1975:

(k) the Terrorism Suppression Act 2002:

(l) the Trade in Endangered Species Act 1989:

(m) the United Nations Act 1946:

(n) the Wine Act 2003:

(o) a law of another country that corresponds to a law referred to in paragraphs (b) to (n).

Regulation 80A: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

80B Opportunity to comment

If a provision of this Part requires the chief executive to give a person an opportunity to comment before a power is exercised, before exercising the power the chief executive must—

(a) notify the person of the chief executive's intention to exercise the power and the reasons for doing so; and

(b) allow the person a reasonable opportunity to make submissions on the matter to the chief executive; and

(c) take any submissions made by the person into account.

Regulation 80B: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Registration

Heading: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

80C Registration

(1) The chief executive may, on application, register a person to use all of, or 1 or more parts of, a registered user system.

(2) If a person is registered to use only part of a registered user system, the chief executive may, on application, change the person's registration to register the person to use all of, or 1 or more additional parts of, the system.

(3) An application for registration must be made in the way prescribed by the chief executive's rules.

Regulation 80C: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

80D Criteria for registration

(1) The chief executive must not register a person as a registered user unless satisfied that the person—

(a) is a fit and proper person to be a registered user of the system; and

(b) is competent to use the system; and

(c) will act professionally in relation to the person's use of the system.

(2) The chief executive may register the person as a user of those parts of the system that the chief executive considers appropriate having regard to the following:

(a) the size and complexity of the person's business:

(b) the nature of the person's likely dealings with Customs and the Ministry:

(c) the matters referred to in regulation 80E:

(d) the level of competence and professionalism of the person and the person's employees and agents who use the system:

(e) any other matters that the chief executive considers relevant.

Regulation 80D: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

80E Fit and proper person

In determining whether a person (**person A**) is a fit and proper person to be a registered user, the chief executive may consider any of the following:

(a) any serious or repeated failure by person A or a related person to comply with a border law:

(b) any conviction of person A or a related person for a relevant offence:

(c) any other matters that the chief executive considers relevant to whether person A and all related persons are likely to comply with the Act and the Biosecurity Act 1993.

Regulation 80E: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

80F Competence

A person (**person A**) is **competent** to use a registered user system if—

(a) person A and person A's employees and agents who use the system are competent to do so; and

(b) person A has adequate and effective systems in place to ensure that—

(i) person A remains competent to use the system; and

(ii) only employees and agents who are competent to do so are permitted to use the system.

Regulation 80F: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

80G Acting professionally

A person **acts professionally** in relation to the person's use of a registered user system if the person takes all reasonable steps to ensure that—

(a) all documents and information that the person is required to provide to Customs or the Ministry are provided when required; and

(b) the documents and information provided are complete and accurate; and

(c) the person has evidence to support any claims made using the system; and

(d) the person and the person's employees and agents who use the system otherwise act honestly and reasonably in their use of the system and their dealings with Customs or the Ministry.

Regulation 80G: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Conditions

Heading: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

80H Conditions on registration

(1) The chief executive may impose any conditions of the kinds permitted by subclause (2) on the registration of a registered user as the chief executive considers appropriate.

(2) The kinds of conditions that may be imposed are as follows:

(a) standard administrative conditions imposed on the registration of all registered users, or all users in a particular class, for the purpose of ensuring the efficient operation of the registered user system:

(b) user-specific conditions imposed on the registration of a particular user for a specified period of time for the purpose of ensuring that the user and the user's employees and agents act competently and professionally in their use of the system:

(c) other conditions that the chief executive considers appropriate for the purpose of protecting the integrity of the registered user system and ensuring compliance with the Act and the Biosecurity Act 1993.

(3) In deciding whether to impose a user-specific condition and the period for which it is to be imposed, the chief executive must have regard to the matters set out in regulation 80D(2).

Regulation 80H: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

80I Procedure to impose, vary, or revoke conditions

(1) The chief executive may impose conditions on a user's registration—

(a) when the user is first registered; or

(b) at any later time by giving written notice to the user.

(2) The chief executive may vary or revoke a condition on a user's registration at any time by giving written notice to the user.

(3) Before imposing, varying, or removing a condition of the kind referred to in regulation 80H(2)(b), the chief executive must consult the Director-General of Biosecurity.

(4) Before imposing or varying a condition to make it more restrictive, the chief executive must give the user an opportunity to comment.

(5) However, subclause (4) does not apply in relation to a standard administrative condition if—

(a) the condition is being imposed when the user is first registered; or

(b) the condition, or varied condition, does not take effect until the user has had reasonable time to take any steps necessary to comply with it.

Regulation 80I: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Suspension or revocation

Heading: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

80J Suspension of registration

(1) The chief executive may suspend a registered user's registration under this regulation if—

(a) the chief executive has reasonable cause to believe that the user or a related person has seriously or repeatedly failed to comply with a border law; or

(b) the user or a related person is convicted of a relevant offence; or

(c) at the time the user became a registered user, the user or a related person had a prior conviction for a relevant offence but the chief executive was not aware of that conviction; or

(d) the chief executive is satisfied that the user—

(i) has otherwise ceased to be a fit and proper person to be a registered user; or

(ii) has persistently failed—

(A) to be competent to use the system; or

(B) to act professionally in the user's use of the system; or

(iii) has failed to comply with any conditions on the user's registration.

(2) The chief executive may suspend the user's registration—

(a) in full (that is, in relation to all parts of the system that the person is registered to use); or

(b) in part (that is, only in relation to 1 or more, but not all, parts of the system that the person is registered to use).

(3) Before suspending a registration, the chief executive must—

(a) consult the Director-General of Biosecurity; and

(b) give the user an opportunity to comment.

(4) The chief executive must give written notice of the suspension to the user.

(5) The suspension—

(a) takes effect on the date on which the notice is given or any later date specified in it; and

(b) remains in force for 3 months or any shorter period specified in the notice, unless the suspension is lifted before then.

(6) The chief executive must lift the suspension before its expiry date if—

(a) the user applies for the suspension to be lifted; and

(b) the chief executive is satisfied that the grounds for the suspension no longer exist.

(7) The chief executive may suspend a registration for 2 or more consecutive periods if the grounds for the suspension still exist.

Regulation 80J: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

80K Revocation of registration

(1) The chief executive may revoke a registered user's registration if—

(a) the user or a related person is convicted of a relevant offence; or

(b) at the time the user became a registered user, the user or a related person had a prior conviction for a relevant offence but the chief executive was not aware of that conviction; or

(c) the user's registration has previously been suspended (in full or in part) and grounds exist under regulation 80J to again suspend the registration.

(2) The chief executive may revoke the user's registration—

(a) in full (that is, in relation to all parts of the system that the person is registered to use); or

(b) in part (that is, only in relation to 1 or more, but not all, parts of the system that the person is registered to use).

(3) Before revoking a registration, the chief executive must—

(a) consult the Director-General of Biosecurity; and

(b) give the user an opportunity to comment.

(4) The chief executive must give written notice of the revocation to the user.

(5) The revocation takes effect on the date on which the notice is given or any later date specified in it.

(6) If a person's registration is revoked, the person cannot be reregistered as a registered user of the system, or the relevant part of the system, within 6 months after the revocation.

(7) However, the chief executive may waive the application of subclause (6) if satisfied that there are exceptional circumstances that justify the reregistration of the person before the expiration of those 6 months.

Regulation 80K: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

80L Urgent short-term suspension of registration

(1) The chief executive may suspend a registered user's registration under this regulation if satisfied that—

(a) grounds exist under regulation 80J(1)(a) to suspend the registration; and

(b) further time is required to determine whether the user's registration should be suspended or revoked or other action should be taken in relation to the user; and

(c) it is necessary to suspend the user's registration in order to protect the integrity of the border management system; and

(d) in all the circumstances, it is in the public interest to suspend the registration immediately.

(2) Before suspending the registration, the chief executive must consult the Director-General of Biosecurity.

(3) The suspension may be for a period of up to 1 month and takes effect immediately.

(4) The chief executive must give written notice of the suspension to the user as soon as practicable after making the decision.

(5) The chief executive may suspend a registration under this regulation for 2 or more consecutive periods if the grounds for doing so still exist, but the total period of suspension must not exceed 6 months.

Regulation 80L: inserted, on 1 October 2018, by regulation 21 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Part 13
Customs Appeal Authorities

81 Application for appeal to be heard by Customs Appeal Authority

(1) An application for an appeal to be heard by a Customs Appeal Authority under the Act shall—

(a) be in a form approved by the chief executive of the Ministry of Justice after consultation with all Customs Appeal Authorities and contain the particulars specified in that form; and

(b) be filed in an office of the Tribunals Division of the Ministry of Justice; and

(c) be accompanied by a fee of $564.

(2) The fee prescribed by subclause (1)(c) is inclusive of goods and services tax under the Goods and Services Tax Act 1985.

Regulation 81(1)(a): amended, on 29 October 2019, by section 340(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Regulation 81(1)(b): amended, on 1 October 2003, pursuant to section 14(1) of the State Sector Amendment Act 2003 (2003 No 41).

Regulation 81(1)(c): amended, on 1 July 2026, by regulation 4 of the Customs and Excise Amendment Regulations 2026 (SL 2026/117).

81A Waiver of fee for appeal

(1) In this regulation, **Registrar** means a person appointed under clause 8 of Schedule 8 of the Act.

(2) The fee required under regulation 81 may, on application to the Registrar by the person appealing, be waived if—

(a) the applicant has been granted legal aid in respect of the appeal; or

(b) the applicant has not been granted legal aid in respect of the appeal and the applicant—

(i) is dependent for the payment of his or her living expenses on a specified benefit (as defined in section 198(3) of the Social Security Act 2018) that is jobseeker support, sole parent support, a supported living payment, or an emergency benefit; or

(ii) is wholly dependent for the payment of his or her living expenses on New Zealand superannuation under the New Zealand Superannuation and Retirement Income Act 2001 or a veteran's pension under the Veterans' Support Act 2014; or

(iii) has a disposable income within the meaning of section 4(1) of the Legal Services Act 2000, and that disposable income does not exceed the amount referred to in section 9(1)(b) of that Act.

(3) The application to the Registrar for a waiver of the fee must be in a form approved for the purpose by the chief executive of the Ministry of Justice unless, in a particular case, the Registrar considers that an application in that form is not necessary.

(4) The Registrar may remit the payment of the fee pending determination of the application for waiver if—

(a) the application for waiver is made within the time that the application for appeal (to which the application for waiver relates) may be made to the Customs Appeal Authority; and

(b) the application for appeal is likely to be filed out of time as a result of any delay in the determination of the application for waiver.

(5) If the Registrar is not satisfied that the circumstances in which a waiver may be granted are met—

(a) the fee must be paid without delay; and

(b) the applicant may not take any steps in relation to the appeal until the fee is paid.

(6) The Registrar may refund a fee that has already been paid if satisfied that—

(a) no application for a waiver of the fee was made; and

(b) the fee would have been waived, in accordance with subclause (2), had that application been made; and

(c) the criteria that would have justified that waiver still apply at the date of the application for the refund.

Regulation 81A(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 81A(2)(b)(i): amended, on 26 November 2018, by section 459 of the Social Security Act 2018 (2018 No 32).

Regulation 81A(2)(b)(ii): amended, on 7 December 2014, by section 278 of the Veterans' Support Act 2014 (2014 No 56).

Regulation 81A(2)(b)(ii): amended, on 21 April 2005, by section 9(2) of the New Zealand Superannuation and Retirement Income Amendment Act 2005 (2005 No 42).

82 Copy of application for appeal to be forwarded to chief executive

Within 10 days after the date on which an application in accordance with regulation 81 is made, the Authority shall forward to the chief executive a copy of the application.

83 Publication of decisions

(1) Every Authority may from time to time compile and publish reports of matters brought before it and of its decisions on such matters, and any Authority may authorise any person to compile and publish such reports. No such report shall contain the name of the appellant or other particulars that are likely to identify the appellant and which, in the opinion of the Authority, can be omitted from the report without affecting its usefulness or value.

(2) Every Authority may at any time prohibit the publication of any report of any matter brought before it or of any of its decisions if the Authority is satisfied that publication of any such report would enable the identity of any person who is the subject of the matter or decision to be ascertained. Any such order prohibiting publication may be imposed in whole or in part and subject to conditions at the discretion of the Authority. Any such order or conditions may be revoked or varied at any time by any Authority.

Part 13A
Infringement offences

Part 13A: inserted, on 1 April 2019, by regulation 4 of the Customs and Excise Amendment Regulations 2019 (LI 2019/45)

83A Infringement offences

(1) A breach of a provision of the Act specified in Schedule 3 is an infringement offence.

(2) The infringement fee payable for an infringement offence is,—

(a) in the case of an individual, the infringement fee specified for that offence in column 3 of Schedule 3:

(b) in the case of a body corporate, the infringement fee specified for that offence in column 4 of Schedule 3.

Regulation 83A: inserted, on 1 April 2019, by regulation 4 of the Customs and Excise Amendment Regulations 2019 (LI 2019/45)

83B Infringement notice and reminder notice

Infringement notices and reminder notices issued under the Act must be in the applicable form set out in Schedule 2.

Regulation 83B: inserted, on 1 April 2019, by regulation 4 of the Customs and Excise Amendment Regulations 2019 (LI 2019/45)

Part 14
Miscellaneous provisions

84 Form of declaration

For the purposes of section 428(1)(c) of the Act, a declaration must be in form 15 unless otherwise prescribed by these regulations.

Regulation 84: replaced, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

85 Postal articles

(1) Postal articles posted by any one exporter, whether addressed to the same or different persons, may, if the chief executive so directs, be treated for the purposes of the Act as a single postal article consigned to a single person.

(2) For the purposes of the Act, where postal articles are posted by any one exporter to a number of different persons, any one of those persons may, or the exporter may, if the chief executive so decides, be deemed to be the importer of the goods.

86 Sale of goods by chief executive

(1) In any case where the chief executive is empowered under the Act to sell any goods, the chief executive may sell such goods—

(a) by tender; or

(b) by auction.

(2) No bid or tender shall necessarily be accepted, and the goods may be re-offered until sold at a price satisfactory to the chief executive.

(3) The chief executive, or any Customs officer authorised by the chief executive, may act as an auctioneer in the sale of the goods without being licensed in that behalf.

(4) Notwithstanding subclause (1), the chief executive may, in the case of perishable goods, accept such offer for purchase as may be made if the chief executive is satisfied with the amount offered.

87 Dispersal of proceeds of sale

(1) Except as may be provided in the Act, the proceeds of any sale made pursuant to regulation 86 are to be dispersed in the following manner and order of priority:

(a) in payment of any costs and expenses incurred by the Customs in the storage or sale of the goods:

(b) in payment of any duty that may be owing in respect of the goods:

(c) in payment of Customs-controlled area or other charges:

(d) in payment of any freight costs due in respect of the goods if written notice claiming such freight costs has been given to the chief executive:

(e) the residue of any proceeds shall be paid to the person, appearing to the chief executive, to be entitled thereto.

(2) Where no entry has been made in respect of the goods to which this regulation applies, the chief executive may, when assessing the duty that may be owing for the purposes of subclause (1)(b), value the goods at the price for which they are sold and shall not be required to assess the goods for duty in accordance with Schedule 4 of the Act.

Regulation 87(1)(c): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Regulation 87(2): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

88 Application of Act to member of Armed Forces, access to Defence area, or craft under control of Defence Force

(1) Except as provided in subclause (2), and subject to the succeeding subclauses of this regulation, the powers conferred by Part 4 of the Act may be exercised in relation to—

(a) a member of the Armed Forces; or

(b) access to a Defence area; or

(c) a craft under the control of the Defence Force,—

in any circumstances where a Customs officer has reasonable cause to believe that an offence has been, is being, or is about to be, committed against the Act.

(2) Notwithstanding subclause (1), a Customs officer may exercise any power under section 205, 227, 228, 238 to 241, 255, 260, or 262 of the Act in relation to—

(a) a member of the Armed Forces; or

(b) access to a Defence area; or

(c) a craft under the control of the Defence Force,—

in the circumstances set out in, and in accordance with the provisions of, those sections notwithstanding that the Customs officer does not have reasonable

cause to believe that an offence has been, is being, or is about to be, committed against the Act.

(3) Subject to subclause (4), where a Customs officer proposes to exercise any power conferred by Part 4 of the Act (except any of the powers referred to in subclause (2)) in relation to a member of the Armed Forces, the Customs officer shall advise the commanding officer of that member of the Armed Forces of the Customs officer's intention to exercise that power.

(4) Subclause (3) shall not apply in any case where, in the opinion of the Customs officer, the delay that would be caused by the giving of the advice would unduly prejudice the exercise of the power.

(5) Subject to subclauses (6) and (7), no Customs officer shall exercise any power of entry under the Act within a Defence area unless the Customs officer has first obtained the permission of the officer in charge of that Defence area to exercise the power of entry.

(6) An officer in charge of a Defence area in respect of which a Customs officer proposes to exercise a power of entry under the Act shall only withhold permission under subclause (5) where, in the opinion of that officer in charge, the exercise of the power of entry will prejudice the safety or security of the Defence area or any person within that area.

(7) Notwithstanding subclause (5), a Customs officer may exercise any power of entry under the Act within a Defence area if that Defence area is also a Customs-controlled area.

(8) Subject to subclause (9), no Customs officer shall exercise any power of search on or in any craft under the control of the Defence Force unless the Customs officer has first obtained the permission of the commanding officer of that craft to exercise the power of search.

(9) The commanding officer of a craft under the control of the Defence Force shall only withhold permission under subclause (8) where, in the opinion of that commanding officer, the exercise of the power of search will prejudice the safety or security of the craft or any person on or in that craft.

Regulation 88(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 88(2): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 88(3): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Regulation 88(7): amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Schedule 1AA
Transitional, savings, and related provisions

r 2A

Schedule 1AA: inserted, on 1 February 2017, by regulation 15 of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Part 1
Provisions relating to Customs and Excise Amendment Regulations 2016

1 Interpretation

In this Part,—

existing licence means a Customs controlled area licence or (as the case requires) a CASE licence granted by the chief executive before 1 February 2017

new licence means a Customs controlled area licence or (as the case requires) a CASE licence granted by the chief executive on or after 1 February 2017.

2 Application of regulation 57C (specified alcoholic products: conditions for extension of time for lodgement of entry and payment of excise duty)

Regulation 57C applies in respect of the year commencing 1 July 2017 and later years.

3 Specified alcoholic products: time for lodgement of entry and payment of excise duty

A licensee who holds an existing licence is deemed, for the purposes of regulation 57C(1)(c), to have provided specified evidence to the chief executive.

4 Form of licence

(1) Forms 2 and 2B, as amended by regulation 16 of the Customs and Excise Amendment Regulations 2016, apply only in respect of new licences.

(2) However, regulations 9 and 11B do not prevent the chief executive from revoking a procedure statement in an existing licence and imposing new terms, conditions, or restrictions otherwise than in a procedure statement.

Part 2
Provision relating to Customs and Excise Amendment Regulations (No 2) 2019

Schedule 1AA Part 2: inserted, on 1 December 2019, by regulation 9 of the Customs and Excise Amendment Regulations (No 2) 2019 (LI 2019/250).

5 Application of new de minimis rules

Regulations 13A, 24A, 25, 26, and 70(1) and (2), as amended by the Customs and Excise Amendment Regulations (No 2) 2019, apply only in respect of goods that are imported on or after 1 December 2019.

Schedule 1AA clause 5: inserted, on 1 December 2019, by regulation 9 of the Customs and Excise Amendment Regulations (No 2) 2019 (LI 2019/250).

Schedule 1
Annual licence fees for Customs-controlled areas

r 10

Schedule 1: substituted, on 1 July 2008, by regulation 5 of the Customs and Excise (Fees) Amendment Regulations 2008 (SR 2008/140).

Customs-controlled area	**Annual licence fee* ($)**
Customs-controlled area licensed for the purpose specified in section 56(1)(c) of the Act	690.00
Customs-controlled area licensed for the purpose specified in section 56(1)(b) of the Act:	
(a) where a new licence is granted to the applicant in respect of the area:	2,875.00
(b) where a licence is already held:	
(i) higher	2,875.00
(ii) lower	460.00
Customs-controlled area licensed for the purpose specified in regulation 6(b):	
(a) where a new licence is granted to the applicant in respect of the area:	2,875.00
(b) where a licence is already held:	
(i) higher	2,875.00
(ii) lower	460.00
Customs-controlled area licensed for the purpose specified in section 56(1)(b) of the Act and for the purpose specified in regulation 6(b):	
(a) where a new licence is granted to the applicant in respect of the area:	2,875.00
(b) where a licence is already held:	
(i) higher	2,875.00
(ii) lower	460.00

*The fees prescribed in this schedule are inclusive of goods and services tax under the Goods and Services Tax Act 1985.

Schedule 1 heading: amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Schedule 1: amended, on 1 October 2018, by regulation 23 of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Schedule 1: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Schedule 1: amended, on 22 February 2013, by regulation 9(1) of the Customs and Excise Amendment Regulations 2013 (SR 2013/7).

Schedule 1: amended, on 22 February 2013, by regulation 9(2) of the Customs and Excise Amendment Regulations 2013 (SR 2013/7).

Schedule 1: amended, on 22 February 2013, by regulation 9(3) of the Customs and Excise Amendment Regulations 2013 (SR 2013/7).

Schedule 2
Forms

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Form 1
Application for Customs controlled area licence
[Revoked]

Schedule 2 form 1: revoked, on 24 June 2014, by regulation 20 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

Form 2
Customs-controlled area licence
[Revoked]

r 9

Schedule 2 form 2: revoked, on 10 September 2026, by regulation 17 of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Form 2A
Application for CASE licence
[Revoked]

r 11A(a)

Schedule 2 form 2A: revoked, on 24 June 2014, by regulation 21 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

Form 2B
CASE licence

r 11B

Sections 59 and 277, Customs and Excise Act 2018

Pursuant to sections 59 and 277 of the Customs and Excise Act 2018, I hereby grant a CASE licence to [*name of licensee*] for the area located at [*specify area in respect of which the licence is granted*].

This licence enables the area specified above to be used for the purpose of storing goods for export (temporarily or otherwise) until they are transported (either directly or via another area or areas) to the place of shipment, and shipped.

This licence is granted subject to the terms, conditions, and restrictions issued with this licence.

Date:

Signature:
Chief executive of the New Zealand Customs Service

Note

Section 63 of the Customs and Excise Act 2018 (as applied by section 278(1) of that Act) provides that the chief executive may, by notice in writing, vary or revoke the terms, conditions, or restrictions to which this licence is subject.

Schedule 2 form 2B: inserted, on 1 December 2004, by regulation 12(1) of the Customs and Excise Amendment Regulations (No 3) 2004 (SR 2004/379).

Schedule 2 form 2B: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Schedule 2 form 2B: amended, on 1 February 2017, by regulation 16(2) of the Customs and Excise Amendment Regulations 2016 (LI 2016/297).

Form 3
New Zealand passenger arrival card
[Revoked]

r 26

Schedule 2 form 3: revoked, on 1 October 2018, by regulation 22(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Form 3A
Customs declared goods
[Revoked]

r 26

Schedule 2 form 3A: revoked, on 1 October 2018, by regulation 22(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Form 4
Aircrew declaration (New Zealand domiciled crew)
[Revoked]

r 26

Schedule 2 form 4: revoked, on 1 October 2018, by regulation 22(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Form 4A
Customs declared goods (New Zealand domiciled crew)
[Revoked]

r 26

Schedule 2 form 4A: revoked, on 1 October 2018, by regulation 22(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Form 5
Aircrew declaration (Non-New Zealand domiciled crew)
[Revoked]

r 26

Schedule 2 form 5: revoked, on 1 October 2018, by regulation 22(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Form 5A
Customs declared goods (Non-New Zealand domiciled crew)
[Revoked]

r 26

Schedule 2 form 5A: revoked, on 1 October 2018, by regulation 22(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Form 6
Customs
[Revoked]

r 26

Schedule 2 form 6: revoked, on 1 October 2018, by regulation 22(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Form 7
Customs
[Revoked]

r 26

Schedule 2 form 7: revoked, on 1 October 2018, by regulation 22(3) of the Customs and Excise Amendment Regulations 2018 (LI 2018/149).

Form 8
Warrant for compulsory acquisition of goods

r 31

Section 104, Customs and Excise Act 2018

I, [*full name*], chief executive of the New Zealand Customs Service, hereby exercise the Crown's right under section 104(1) of the Customs and Excise Act 2018 to acquire the goods described in the attached schedule from [*state name of person from whom goods are being acquired*] of [*address*].

Signature:

Date:

Schedule of goods being acquired

[*Describe goods being acquired*]

Schedule 2 form 8: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Form 9
Application for registration as user of Customs computerised entry processing system

[Revoked]

Schedule 2 form 9: revoked, on 24 June 2014, by regulation 22 of the Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157).

Form 10
Customs declaration regarding identity and entitlement to travel

r 75

Section 201, Customs and Excise Act 2018

I, [*full name*], of [*address*], having been required by a Customs officer to produce for inspection 1 or more of the documents specified in regulation 75 of the Customs and Excise Regulations 1996, and being unable to do so, declare that the particulars of my name and address specified above are true and correct.

Signature:

Date:

Notes: 1 This declaration must be completed on demand made by a Customs officer.

2 The documents specified in regulation 75 of the Customs and Excise Regulations 1996 are:

- *(a) passport or certificate of identity:*
- *(b) tickets:*
- *(c) boarding pass:*
- *(d) driver's licence:*
- *(e) any identity card or similar document that has been issued to a person by the person's employer or by a financial institution, an organisation providing goods or services, an industrial union, a professional organisation, or a recreational organisation, that bears that person's signature or photograph.*

For official use only

Flight/Ship's Voyage No:

Signature of Customs officer:

Date:

Privacy Act 2020

This personal information collected by the New Zealand Customs Service may be held pursuant to the Customs and Excise Act 2018. Under the Privacy Act you have certain rights of access to and correction of personal information held about you by the New Zealand Customs Service. Access may be sought from:

New Zealand Customs Service

The Customhouse

Whitmore Street

Box 2218

Wellington

Schedule 2 form 10: amended, on 1 December 2020, by section 217 of the Privacy Act 2020 (2020 No 31).

Schedule 2 form 10: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Form 11
Search warrant
[Revoked]

r 78

Schedule 2 form 11: revoked, on 1 October 2012, by regulation 5 of the Customs and Excise Amendment Regulations 2012 (SR 2012/233).

Form 11A
Search and viewing warrant
[Revoked]

r 78A

Schedule 2 form 11A: revoked, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Form 12
Emergency warrant report form
[Revoked]

r 79

Schedule 2 form 12: revoked, on 1 October 2012, by regulation 5 of the Customs and Excise Amendment Regulations 2012 (SR 2012/233).

Form 13
Notice of seizure of goods under Customs and Excise Act 2018

r 80

Section 181, Customs and Excise Act 2018

Customs office [*place*] New Zealand.

No:

(1)	Insert name of importer or other person known or believed to have an interest in the goods.	To (1)
(2)	Insert particulars of the goods seized.	**Take notice** that (2)
(3)	State the provision of section 176 of Act that applies.	has/have been seized on [*date*] as forfeited to the Crown under (3)
(4)	Insert particulars as to cause of forfeiture.	on the grounds that (4)

Date:

Place:

Signature of Customs officer:

Schedule 2 form 13 heading: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Schedule 2 form 13: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Form 14
Notice of appeal to Customs Appeal Authority
[Revoked]

r 81

Schedule 2 form 14: revoked, on 29 October 2019, by section 340(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Form 15
Declaration under the Customs and Excise Act 2018

r 84

I, [*full name*], of [*address*] hereby declare that:

Date:

Signature:

Schedule 2 form 15 heading: amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Form 16
Infringement notice

r 83B

Sections 399 to 402, Customs and Excise Act 2018

Infringement notice No:

Date of notice:

Enforcement authority: New Zealand Customs Service

Address for correspondence:

Email address for correspondence:

Infringement notice issued to

Full name/body corporate name:

Full address (residential or business):

Full postal address (if different):*

Email address:*

Telephone No:*

Date of birth:¶*

Gender:¶*

Occupation:¶*

Identification type (passport, driver licence, client code, other photo ID):¶*

Identification No:¶*

Identification country of issue:¶*

*If known

¶For an individual

Alleged infringement offence details

Offence against section [*number*] of the Customs and Excise Act 2018.

Date:

Time:

Day of week:

Place:

Premises or craft:

Nature of alleged act or omission:

Infringement fee: $

Service details

Method of service: delivery in person/by post/other§ [*specify*]

Date of service:

Serving officer ID No:

Issuing officer ID No (if different):

Address where served (eg, port, postal address, residential/business address):

[§]For a body corporate

Remittance advice

Received from:

For payment for infringement notice number:

Payment method and amount:

Payment received by (Customs officer ID No):

Date paid:

Payment of infringement fee

The infringement fee is payable within 28 days after this notice was served.

The infringement fee must be paid to the New Zealand Customs Service by [*specify method(s)*].

Please quote the infringement notice number shown on the front of this notice for all payments.

Payment by direct credit must be made to [*account number*]. Enter the infringement notice number in the particulars field and leave the other fields blank.

Online credit card payment may be made via the New Zealand Customs Service website [*website*]. A convenience fee applies. Please allow 3 working days for the infringement notice to be loaded onto the Customs accounting system before you make payment.

Important: Please read the summary below. You should consult a lawyer immediately if there is anything in this notice you do not understand.

Summary of rights

Infringement notice

1 This notice sets out an infringement offence you are alleged to have committed.

Payment

2 If you pay the infringement fee for the infringement offence within 28 days after you are served with this notice, no further enforcement action will be taken against you for that offence. Payments must be made to the New Zealand Customs Service by one of the payment methods specified in this notice.

Defence against prosecution if you pay infringement fee

3 You have a complete defence against proceedings for the alleged offence if the infringement fee is paid to the New Zealand Customs Service, by one of the payment methods specified in this notice, before or within 28 days after a reminder notice about the offence is served on you. Late payment, or payment by any other method, will not constitute a defence.

Further action

4 You should write to the New Zealand Customs Service at the address for correspondence shown on the front of this notice if you wish to—

(a) raise a matter relating to the circumstances of the alleged offence for consideration by the New Zealand Customs Service; or

(b) deny liability for the alleged offence and request a court hearing; or

(c) admit liability for the alleged offence but have a court consider written submissions as to penalty or otherwise.

Your letter must be signed.

5 You have a right to deny liability and request a court hearing. If you do, the New Zealand Customs Service will serve you with a notice of hearing that sets out the place and time at which the matter will be heard by the court (unless the New Zealand Customs Service decides not to commence court proceedings).

Note that if the court finds you guilty of the offence, costs will be imposed as well as any penalty.

6 A request for a hearing must—

(a) be made in writing and be signed by you; and

(b) be delivered to the New Zealand Customs Service at the address for correspondence shown on the front of this notice; and

(c) be delivered within 28 days after a reminder notice about the offence is served on you.

7 If you admit liability for the offence but want the court to consider your submissions as to penalty or otherwise, you should, in your letter to the New Zealand Customs Service,—

(a) request a hearing; and

(b) admit liability for the offence; and

(c) set out the written submissions you want the court to consider.

The New Zealand Customs Service will then file your letter with the court (unless the New Zealand Customs Service decides not to commence court proceedings).

Note that costs will be imposed as well as any penalty.

8 If you do not pay the infringement fee and do not request a hearing in respect of the alleged offence within 28 days after you have been served with this notice, you will be served with a reminder notice (unless the New Zealand Customs Service decides not to do so).

9 If you do not pay the infringement fee and do not request a hearing in respect of the alleged offence within 28 days after you have been served with a reminder notice, the New Zealand Customs Service may start court proceedings against you. If they do, you will be liable to pay a fine equal to the unpaid infringement fee plus costs.

10 Further details of your rights and obligations are set out in section 21 of the Summary Proceedings Act 1957.

Correspondence

11 When writing to the New Zealand Customs Service about the infringement offence or making payment of an infringement fee, please include—

(a) the infringement notice number; and

(b) the date of the alleged offence; and

(c) your full name or body corporate name; and

(d) your address and email address; and

(e) the course of action you are taking in relation to the offence.

All correspondence and queries should be sent to the New Zealand Customs Service at the postal or email address for correspondence shown on the front of this notice.

Schedule 2 form 16: inserted, on 1 April 2019, by regulation 5 of the Customs and Excise Amendment Regulations 2019 (LI 2019/45).

Schedule 2 form 16: amended, on 10 September 2026, by regulation 18(1) of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Schedule 2 form 16: amended, on 10 September 2026, by regulation 18(2)(a) of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Schedule 2 form 16: amended, on 10 September 2026, by regulation 18(2)(b) of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Schedule 2 form 16: amended, on 10 September 2026, by regulation 18(2)(c) of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Form 17
Reminder notice

r 83B

Sections 399 to 402, Customs and Excise Act 2018

Reminder notice No:

Date of notice:

Enforcement authority: New Zealand Customs Service

Address for correspondence:

Email address for correspondence:

Reminder notice issued to

Full name/body corporate name:

Full address (residential or business):

Full postal address (if different):*

Email address:*

Telephone No:*

Date of birth:¶*

Gender:¶*

Occupation:¶*

Identification type (passport, driver licence, client code, other photo ID):¶*

Identification No:¶*

Identification country of issue:¶*

*If known

¶For an individual

Alleged infringement offence details

Offence against section [*number*] of the Customs and Excise Act 2018.

Date:

Time:

Day of week:

Place:

Premises or craft:

Nature of alleged act or omission:

Infringement fee: $

Service details of infringement notice

Infringement notice number:

Method of service: delivery in person/by post/other§ [*specify*]

Date of service:

Serving officer ID No:

Issuing officer ID No (if different):

Address where served (eg, port, postal address, residential/business address):

Person served (if not alleged offender):§

Service details of reminder notice

Method of service: delivery in person/by post/other§ [*specify*]

Date of service:

Serving officer ID No:

Address where served (eg, port, postal address, residential/business address):

§ For a body corporate

Payment of infringement fee

The infringement fee was payable within 28 days after the infringement notice was served and remains payable.

The last day for payment of the infringement fee is 28 days after the date of service of this notice.

The infringement fee must be paid to the New Zealand Customs Service by [*specify method(s)*].

Please quote the infringement notice number shown on the front of this notice for all payments.

Payment by direct credit must be made to [*account number*]. Enter the infringement notice number in the particulars field and leave the other fields blank.

Online credit card payment may be made via the New Zealand Customs Service website [*website*]. A convenience fee applies.

Important: Please read the summary below. You should consult a lawyer immediately if there is anything in this notice you do not understand.

Summary of rights

Reminder notice

1 You have not paid the infringement fee described on the front page, or asked for a hearing, within 28 days after you were served with the infringement notice. That is why you have been served with this reminder notice.

Payments

2 If you pay the infringement fee for the infringement offence within 28 days after you are served with this notice, no further enforcement action will be

taken against you for that offence. Payments must be made to the New Zealand Customs Service by one of the payment methods specified in this notice.

If you enter into a time-to-pay arrangement with the New Zealand Customs Service in respect of the infringement fee (which can be done under section 21(3A) or (3C)(a) of the Summary Proceedings Act 1957), paragraphs 4(b) and (c), 5, 6, and 7 below do not apply, and you are not entitled either to request a hearing to deny liability or to ask the court to consider any submissions (as to penalty or otherwise) in respect of the infringement.

Defence against prosecution if you pay infringement fee

3 You have a complete defence against proceedings for the alleged offence if the infringement fee is paid to the New Zealand Customs Service, by one of the payment methods specified in this notice, before or within 28 days after a reminder notice about the offence is served on you. Late payment, or payment by any other method, will not constitute a defence.

Further action

4 You should write to the New Zealand Customs Service at the address for correspondence shown on the front of this notice if you wish to—

(a) raise a matter relating to the circumstances of the alleged offence for consideration by the New Zealand Customs Service; or

(b) deny liability for the alleged offence and request a court hearing; or

(c) admit liability for the alleged offence but have a court consider written submissions as to penalty or otherwise.

Your letter must be signed.

5 You have a right to deny liability and request a court hearing. If you do, the New Zealand Customs Service will serve you with a notice of hearing that sets out the place and time at which the matter will be heard by the court (unless the New Zealand Customs Service decides not to commence court proceedings).

Note that if the court finds you guilty of the offence, costs will be imposed as well as any penalty.

6 A request for a hearing must—

(a) be made in writing and be signed by you; and

(b) be delivered to the New Zealand Customs Service at the address for correspondence shown on the front of this notice; and

(c) be delivered within 28 days after this reminder notice is served on you.

7 If you admit liability for the offence but want the court to consider your submissions as to penalty or otherwise, you should, in your letter to the New Zealand Customs Service,—

(a) request a hearing; and

(b) admit liability for the offence; and

(c) set out the written submissions you want the court to consider.

The New Zealand Customs Service will then file your letter with the court (unless the New Zealand Customs Service decides not to commence court proceedings).

Note that costs will be imposed as well as any penalty.

8 If you do not pay the infringement fee and do not request a hearing in respect of the alleged offence within 28 days after you have been served with this reminder notice, the New Zealand Customs Service may start court proceedings against you. If they do, you will be liable to pay a fine equal to the unpaid infringement fee plus costs.

9 Further details of your rights and obligations are set out in section 21 of the Summary Proceedings Act 1957.

Correspondence

10 When writing to the New Zealand Customs Service about the infringement offence or making payment of an infringement fee, please include—

(a) the infringement notice number or reminder notice number; and

(b) the date of the alleged offence; and

(c) your full name or body corporate name; and

(d) your address and email address; and

(e) the course of action you are taking in relation to the offence.

All correspondence and queries should be sent to the New Zealand Customs Service at the postal or email address for correspondence shown on the front of this notice.

Schedule 2 form 17: inserted, on 1 April 2019, by regulation 5 of the Customs and Excise Amendment Regulations 2019 (LI 2019/45).

Schedule 2 form 17: amended, on 10 September 2026, by regulation 19(a) of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Schedule 2 form 17: amended, on 10 September 2026, by regulation 19(b) of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Schedule 2 form 17: amended, on 10 September 2026, by regulation 19(c) of the Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231).

Schedule 3
Infringement offences

r 83A

Schedule 3: inserted, on 1 April 2019, by regulation 6 of the Customs and Excise Amendment Regulations 2019 (LI 2019/45).

Column 1 Section of Act	Column 2 General description of offence	Column 3 Infringement fee for individual ($)	Column 4 Infringement fee for body corporate ($)
18(3)	Person leaves or boards arriving craft without authorisation	400	400
20(1)	Person leaves or boards arriving craft before inward report made	400	400
23(1)	Person in charge of arriving craft— • fails to immediately report to Customs officer or constable; or • allows unloading of goods, or crew or passengers to leave vicinity of craft, without consent; or • fails to comply with directions in respect of goods or persons	400	400
23(2)(a)	Person unloads goods from arriving craft without consent, or crew member or passenger leaves vicinity of arriving craft without consent	400	400
23(2)(b)	Crew member or passenger fails to comply with Customs officer's direction	400	400
25(1)(a)	Owner or person in charge of arriving craft fails to provide inward report within prescribed time	400	400
25(1)(b)	Owner or person in charge of arriving craft provides inward report otherwise than in accordance with chief executive's rules or without supporting documents	400	400
25(2)	Person in charge of arriving craft fails to comply with Customs direction	400	400
27(1)(a)	Owner or person in charge of arriving craft, or crew member or passenger, refuses to answer Customs officer's question	400	800
27(1)(c)	Owner or person in charge of arriving craft, or crew member or passenger, fails to comply immediately with Customs officer's request to produce documents	400	800
28B(1)(a)	Person arriving in New Zealand fails to provide Customs with the information prescribed by the chief executive's rules or fails to do so in the way prescribed by those rules or by the prescribed time	400	—
28B(1)(b)	Person arriving in New Zealand provides Customs with information under section 28A(1) that is erroneous in a material particular	400	—
38(1)(a)	Person in charge of craft seeking clearance certificate fails to provide advance notice of	400	400

Column 1 Section of Act	Column 2 General description of offence	Column 3 Infringement fee for individual ($)	Column 4 Infringement fee for body corporate ($)
	departure, or provides it otherwise than in accordance with chief executive's rules		
38(1)(b)	Person in charge of craft seeking clearance certificate fails to produce document required by Customs officer	400	400
38(1)(c)	Person in charge of craft seeking clearance certificate refuses to answer Customs officer's question	400	400
40(1)(a)	Person in charge of departing craft fails to produce certificate of clearance when required by Customs officer	400	400
40(1)(b)	Person in charge of departing craft refuses to answer Customs officer's question	400	400
68(4)	Person uses area that is not Customs-controlled area for a purpose that must be undertaken only in Customs-controlled area	400	800
69(1)	Person fails to comply with term, condition, or restriction of licence for Customs-controlled area	400	800
71(1)	Licensee of Customs-controlled area fails to comply with requirement to provide facilities to Customs or to store goods	400	800
79(1)	Person unloads goods without permit or authorisation, or where safety is threatened	400	400
132(1)	Purchaser does not retain possession or control of goods as directed by chief executive pending dispute resolution	400	800
180(1)	Person with custody of seized goods fails to keep them safe or produce them when required, or alters or disposes of them	400	400
202(1)	Person fails to state name and details, or to produce evidence of identity or entitlement to travel, on demand by Customs officer	400	400
217(1)	Person fails to stop using electronic communication device where sign prohibits use and where directed to do so by Customs officer	400	400
219(1)	Person fails to produce evidence of identity, entitlement to travel, or other matters, on demand by Customs officer	400	400
234(1)(a)	Licensee of Customs-controlled area fails to account for goods or produce documents relating to movement of goods when required by chief executive	400	800
234(1)(b)	Licensee of Customs-controlled area fails to produce goods when required by Customs officer	400	800
234(1)(c)	Person in control of goods fails to produce them for inspection when required by chief executive	400	800
246(1)	Person with custody of detained goods fails to keep them safe or produce them when required, or alters or disposes of them	400	400

Column 1 Section of Act	Column 2 General description of offence	Column 3 Infringement fee for individual ($)	Column 4 Infringement fee for body corporate ($)
253(1)(a)	Owner, importer, exporter, or manufacturer of goods fails to produce documents, allow copying, or appear and answer questions	400	800
253(1)(b)	Person required to do so during investigation, audit, or debt recovery fails to produce documents, allow copying, or answer questions about documents	400	800
280(1)	Licensee of CASE fails to comply with requirement to provide facilities to Customs or to store goods	400	800
331(1)	Registered user fails to comply with unique user identifier security conditions	400	400
331(2)	Unregistered person uses unique user identifier to authenticate transmission to registered user system	400	400
331(3)	Registered user or nominated representative uses unique user identifier that is not theirs to authenticate transmission to registered user system	400	400
356(1)	Licensee, importer, or exporter (or agent) or authorised certification body fails to keep records as required	400	800
356(3)	Licensee, importer, or exporter (or agent) or authorised certification body fails to make records available, provide copies, or answer questions about them	400	800
358(3)	Person who is required to give Customs access to records fails to provide access in prescribed form and manner	400	800
359(1)(a)	Person alters goods that are subject to the control of Customs	400	800
359(1)(b)	Person interferes with goods that are subject to the control of Customs	400	800
359(1)(c)	Person unpacks or repacks goods that are subject to the control of Customs	400	800
359(1)(d)	Person removes goods that are subject to the control of Customs from where Customs officer directed that they be stored	400	800
361(2)	Person opens, alters, breaks, or erases seal, mark, etc, used by Customs officer on any goods or craft without permission	400	800
361(4)	Person in charge of craft fails to ensure no one opens, alters, breaks, or erases seal, mark, etc, used by Customs officer on any goods or craft without permission	400	800
362(1)(a)	Person uses Customs-approved export seal in relation to package of goods without authority	400	800
362(1)(b)	Person alters, removes, damages, or otherwise interferes with Customs-approved export seal	400	800

Column 1 Section of Act	Column 2 General description of offence	Column 3 Infringement fee for individual ($)	Column 4 Infringement fee for body corporate ($)
	used in relation to package of goods without authority		
362(1)(c)	Person uses approved seal, mark, etc, otherwise than in accordance with Customs-approved secure exports scheme without authority	400	800
362(1)(d)	Person tampers or interferes with sealed Customs package by adding other goods to package without authority	400	800
363(1)(a)	Person required to make entry fails to do so as required	400	800
363(1)(b)	Licensee of Customs-controlled area fails to make nil return as required or importer fails to amend assessment as to value of goods when required	400	800
364(1)(a)	Person makes erroneous or defective entry	400	800
364(1)(b)	Person makes erroneous or defective return	400	800
364(1)(c)	Person makes erroneous or defective amendment of assessment	400	800
366(1)(a)	Person makes declaration or written statement that is erroneous in a material particular	400	800
366(1)(b)	Person produces or delivers documents that are erroneous in a material particular	400	800
367(1)	Person produces or delivers documents that are not genuine	400	800
382(2)	Person enters Customs-controlled area that is being or about to be used for purposes for which it is licensed without permission	400	400
382(3)	Person fails to leave Customs-controlled area after being directed to do so by Customs officer	400	400
383(1)(a)	Person required to answer question fails or refuses to do so	400	800
383(1)(b)	Person required to answer question gives incorrect answer	400	800
386(1)	Person possesses or brings to New Zealand incomplete documents capable of being used for purposes of Customs and Excise Act 2018	400	400
388(1)(a)	Person imports, unships, or lands prohibited imports	400	800
388(1)(b)	Person exports, or transports with intent to export, prohibited exports	400	800
388(1)(c)	Exporter fails to inform Secretary of Foreign Affairs and Trade of goods potentially to be used for prohibited uses	400	800
388(1)(d)	Person removes prohibited imports from Customs-controlled area	400	800
388(1)(e)	Person fails to comply with conditions of licence, permit, or consent to import or export prohibited goods	400	800

Column 1 Section of Act	Column 2 General description of offence	Column 3 Infringement fee for individual ($)	Column 4 Infringement fee for body corporate ($)
393(1)(a)	Exporter fails to enter goods for export in accordance with the chief executive's rules, or exporter or other person— • loads goods for export before entry is made and passed: • fails to export goods in accordance with entry: • relands goods for export in New Zealand	400	400
393(1)(b)	Exporter fails to comply with request of Customs officer in relation to goods being entered for export	400	400
419(1)	Person fails to keep or maintain records that they are required by levy order to keep or maintain	400	800
419(2)	Person fails to make return that they are required by levy order to make	400	800
419(4)	Person who is required by levy order to keep records fails to produce them when required by auditor to do so	400	800

Schedule 3: amended, on 21 June 2023, by regulation 6 of the Customs and Excise (Arrival Information) Amendment Regulations 2023 (SL 2023/87).

Schedule 3
Thai goods containing non-originating materials

[Revoked]

rr 51G, 51J

Schedule 3: revoked, on 1 January 2017, by regulation 26 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Schedule 3A
Rules of origin for Chinese goods

[Revoked]

r 51ZA

Schedule 3A: revoked, on 1 January 2017, by regulation 27 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Schedule 4
Goods considered to be remanufactured goods

r 51N

Schedule 4: added, on 1 May 2006, by regulation 5 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

Goods classified in the following Tariff subheadings may be considered remanufactured goods, except for those designed principally for use in automotive goods of Tariff headings or subheadings 8702, 8703, 8704.21, 8704.31, 8704.32, 8704.41, 8704.51, 8704.52, 8706, and 8707:

8408.10, 8408.20, 8408.90, 8409.10, 8409.91, 8409.99, 8412.21, 8412.29, 8412.39, 8412.90, 8413.30, 8413.50, 8413.60, 8413.91, 8414.30, 8414.70, 8414.80, 8414.90, 8483.10, 8483.30, 8483.40, 8483.50, 8483.60, 8483.90, 8503.00, 8511.40, 8511.50, 8526.10, 8537.10, 8542.31, 8542.32, 8542.33, and 8542.39.

Schedule 4: amended, on 1 January 2022, by regulation 20(a) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 4: amended, on 1 January 2022, by regulation 20(b) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 4: amended, on 1 January 2007, by regulation 6 of the Customs and Excise (Tariff Changes) Amendment Regulations 2006 (SR 2006/333).

Schedule 5
Specific rules of origin for Trans-Pacific Strategic Economic Partnership Agreement goods

[Revoked]

rr 51O, 51P, 51R, 51U

Schedule 5: revoked, on 1 January 2017, by regulation 28 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Schedule 6
Goods to which regulation 51U applies

r 51U

Schedule 6: added, on 1 May 2006, by regulation 5 of the Customs and Excise (Rules of Origin for Trans-Pacific Strategic Economic Partnership Agreement Goods) Amendment Regulations 2006 (SR 2006/103).

Goods classified in the following Tariff subheadings are goods to which regulation 51U applies:

4014.90, 7015.40, 7019.90, 8207.19, 8409.99, 8412.80, 8414.59, 8414.80, 8414.90, 8415.81, 8415.90, 8421.21, 8421.99, 8422.30, 8422.40, 8423.82, 8423.89, 8423.90, 8424.30, 8424.90, 8437.90, 8441.10, 8443.91 and 8443.99, 8451.29, 8462.32, 8462.33, 8462.51, 8462.61, 8462.62, 8462.63, 8462.69, 8462.90, 8467.22, 8467.91, 8467.99, 8471.60, 8471.70, 8471.80, 8473.29, 8473.30, 8479.83, 8479.89, 8479.90, 8480.20, 8480.49, 8480.79, 8483.50, 8484.20, 8485.30, 8501.20, 8501.31, 8501.32, 8501.33, 8501.34, 8501.53, 8501.61, 8501.62, 8501.71, 8501.72, 8501.80, 8502.11, 8502.12, 8502.13, 8502.20, 8502.31, 8502.39, 8502.40, 8504.21, 8504.22, 8504.31, 8504.32, 8504.33, 8504.34, 8504.40, 8504.90, 8505.11, 8505.19, 8506.90, 8507.80 (nickel iron accumulators only), 8509.80 (floor polishers only), 8509.90, 8511.20, 8511.80, 8514.11, 8514.19, 8514.31, 8514.32, 8514.39, 8514.40, 8514.90, 8515.11, 8515.19, 8515.21, 8515.31, 8515.80, 8515.90, 8516.21, 8516.33, 8518.29, 8518.50, 8519.81 (magnetic tape recorders incorporating sound reproducing apparatus only), 8519.81 and 8519.89 (sound recording apparatus other than dictating machines, telephone answering machines, and other magnetic tape recorders incorporating sound reproducing apparatus only), 8522.10, 8522.90, 8523.21, 8517.61, 8525.50, and 8517.62 (transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television broadcasting only), 8525.81, 8525.82, 8525.83, and 8525.89 (television cameras only), 8526.10, 8526.91, 8526.92, 8531.90, 8535.29, 8535.40, 8536.41, 8536.49, 8539.29, 8539.32, 8539.39, 8539.41, 8539.49, 8539.51, 8539.90, 8540.71, 8540.79 (klystrons only), 8540.89, 8542.31, 8542.32, 8542.33, 8542.39, 8543.20, 8543.30, 8543.90, 8544.42 (only for other electrical conductors, for voltage not exceeding 80 V: fitted with connectors), 8545.20, 8546.10, 8549.11, 8549.12, 8549.13, 8549.14, 8549.19, 8714.93, 8714.96, 8807.30, 8905.20, 9001.10, 9001.50, 9006.59 (optical fibres, optical fibre bundles and cables only), 9008.50 (projectors other than slide projectors and microfilm, microfiche or other microform readers and excluding cinematographic), 9010.90, 9013.80, 9017.20, 9017.80, 9018.11, 9027.90, 9031.10, 9031.80, 9032.90, 9033.00, 9403.70, 9403.82, 9403.83, 9403.89, and 9405.50.

Schedule 6: amended, on 1 January 2022, by regulation 21(a) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 6: amended, on 1 January 2022, by regulation 21(b) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 6: amended, on 1 January 2022, by regulation 21(c) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 6: amended, on 1 January 2022, by regulation 21(d) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 6: amended, on 1 January 2022, by regulation 21(e) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 6: amended, on 1 January 2022, by regulation 21(f) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 6: amended, on 1 January 2022, by regulation 21(g) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 6: amended, on 1 January 2022, by regulation 21(h) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 6: amended, on 1 January 2022, by regulation 21(i) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 6: amended, on 1 January 2022, by regulation 21(j) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 6: amended, on 1 January 2022, by regulation 21(k) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 6: amended, on 1 January 2022, by regulation 21(l) of the Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422).

Schedule 6: amended, on 1 January 2017, by regulation 29(1) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Schedule 6: amended, on 1 January 2017, by regulation 29(2) of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Schedule 6: amended, on 1 January 2007, by regulation 8 of the Customs and Excise (Tariff Changes) Amendment Regulations 2006 (SR 2006/333).

Schedule 7
Product-specific rules of origin for Australian goods

[Revoked]

rr 33(2)(c), 35, 36, 38(1), 39B(1)

Schedule 7: revoked, on 1 September 2011, by regulation 12(1) of the Customs and Excise (Rules of Origin—Product-specific Rules for Australian Goods) Amendment Regulations 2011 (SR 2011/276).

Schedule 8
Rules of origin for AANZFTA goods

[Revoked]

r 51ZM–51ZX

Schedule 8: revoked, on 1 January 2017, by regulation 30 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Schedule 9
Variations to Annex 3-A (Product Specific Rules of Origin) of Republic of Korea FTA

[Revoked]

r 51ZZD(b)

Schedule 9: revoked, on 1 January 2017, by regulation 31 of the Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283).

Marie Shroff,
Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 22 August 1996.

Customs and Excise (Rules of Origin—Product-specific Rules for Australian Goods) Amendment Regulations 2011

(SR 2011/276)

Anand Satyanand, Governor-General

Order in Council

At Wellington this 15th day of August 2011

Present:
His Excellency the Governor-General in Council

Pursuant to the Customs and Excise Act 1996, His Excellency the Governor-General makes the following regulations acting—

(a) on the advice and with the consent of the Executive Council; and

(b) to the extent that these regulations, in accordance with section 65(a)(ii) of the Customs and Excise Act 1996, prescribe goods that are deemed to be the produce or manufacture of a country for the purposes of the Tariff Act 1988, on the recommendation of the Minister of Customs made after consultation with the Minister of Commerce.

Regulations

1 Title

These regulations are the Customs and Excise (Rules of Origin—Product-specific Rules for Australian Goods) Amendment Regulations 2011.

2 Commencement

These regulations come into force on 1 September 2011.

3 Principal regulations amended

These regulations amend the Customs and Excise Regulations 1996.

13 Transitional provision

A claim for tariff preference must be determined as if these regulations (other than this regulation) had not been made if the claim is made—

(a) before 1 September 2011; and

(b) on the basis that the goods concerned are originating goods within the meaning of regulation 32 of the principal regulations.

Rebecca Kitteridge,
Clerk of the Executive Council.

Date of notification in *Gazette*: 18 August 2011.

Customs and Excise (Rules of Origin for Australian Goods—ANZCERTA Article 3) Amendment Regulations 2012

(SR 2012/77)

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 23rd day of April 2012

Present:
His Excellency the Governor-General in Council

Pursuant to the Customs and Excise Act 1996, His Excellency the Governor-General makes the following regulations, acting—

(a) on the advice and with the consent of the Executive Council; and

(b) to the extent that these regulations, in accordance with section 65(a)(ii) of the Customs and Excise Act 1996, prescribe goods that are deemed to be the produce or manufacture of a country for the purposes of the Tariff Act 1988, on the recommendation of the Minister of Customs made after consultation with the Minister of Commerce.

Regulations

1 Title

These regulations are the Customs and Excise (Rules of Origin for Australian Goods—ANZCERTA Article 3) Amendment Regulations 2012.

2 Commencement

These regulations come into force on 30 April 2012.

3 Principal regulations amended

These regulations amend the Customs and Excise Regulations 1996.

7 Transitional provision

A claim for tariff preference must be determined as if these regulations (other than this regulation) had not been made if the claim is made—

(a) before the commencement of these regulations; and

(b) on the basis that the goods concerned are originating goods within the meaning of regulation 32 of the principal regulations.

Rebecca Kitteridge,
Clerk of the Executive Council.

Date of notification in *Gazette*: 26 April 2012.

Customs and Excise (Excise Duty—Time for Entry and Payment) Amendment Regulations 2012

(SR 2012/148)

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 18th day of June 2012

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

Regulations

1 Title

These regulations are the Customs and Excise (Excise Duty—Time for Entry and Payment) Amendment Regulations 2012.

2 Commencement

These regulations come into force on 1 July 2012.

3 Principal regulations

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

7 Transitional provision

Regulations 52 and 57 of the principal regulations, as in force immediately before 1 July 2012, continue in force in respect of any goods removed from a Customs controlled area before 1 July 2012.

Michael Webster,
for Clerk of the Executive Council.

Date of notification in *Gazette*: 21 June 2012.

Notes

1 General

This is a consolidation of the Customs and Excise Regulations 1996 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Customs and Excise Amendment Regulations (No 2) 2026 (SL 2026/231)

Customs and Excise Amendment Regulations 2026 (SL 2026/117)

Customs and Excise (Postal Articles) Amendment Regulations 2025 (SL 2025/273)

Customs and Excise (Goods Management Levies) Order 2025 (SL 2025/272): Part 5

United Arab Emirates Comprehensive Economic Partnership Agreement Legislation Amendment Act 2025 (2025 No 37): Part 2 subpart 3

Customs and Excise (AANZFTA) Amendment Regulations 2025 (SL 2025/42)

European Union Free Trade Agreement Legislation Amendment Act 2024 (2024 No 10): section 109

Customs and Excise (Arrival Information) Amendment Regulations 2023 (SL 2023/87)

United Kingdom Free Trade Agreement Legislation Act 2022 (2022 No 59): sections 31, 32

Customs and Excise (Rules of Origin for RCEP Goods—Harmonised System) Amendment Regulations 2022 (SL 2022/286)

Customs and Excise (Refunds and Remissions) Amendment Regulations 2022 (SL 2022/129)

Customs and Excise (Rules of Origin—Harmonised System and Other Matters) Amendment Regulations 2021 (SL 2021/422)

Customs and Excise (Rules of Origin for RCEP Goods) Amendment Regulations 2021 (SL 2021/404)

Customs and Excise Amendment Regulations 2021 (LI 2021/90)

Customs and Excise (Rules of Origin for PACER Plus Goods) Amendment Regulations 2020 (LI 2020/291)

Customs and Excise (Rules of Origin for Malaysia Free Trade Agreement Goods) Amendment Regulations 2020 (LI 2020/201)

Privacy Act 2020 (2020 No 31): section 217

Customs and Excise Amendment Regulations (No 3) 2019 (LI 2019/311)

Customs and Excise Amendment Regulations (No 2) 2019 (LI 2019/250)

Customs and Excise Amendment Regulations 2019 (LI 2019/45)

Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51): section 340(3)

Customs and Excise (Rules of Origin for CPTPP Goods) Amendment Regulations 2018 (LI 2018/233)

Social Security Act 2018 (2018 No 32): section 459

Customs and Excise Amendment Regulations 2018 (LI 2018/149)

Customs and Excise Act 2018 (2018 No 4): section 443(4)

Trade (Anti-dumping and Countervailing Duties) Amendment Act 2017 (2017 No 21): section 26(2)

Customs and Excise (Entry of Excisable Goods) Amendment Regulations 2017 (LI 2017/114)

Customs and Excise Amendment Regulations 2016 (LI 2016/297)

Customs and Excise (Rules of Origin—Harmonised System) Amendment Regulations 2016 (LI 2016/283)

Customs and Excise (Rules of Origin for Republic of Korea FTA Goods) Amendment Regulations 2015 (LI 2015/319)

Veterans' Support Act 2014 (2014 No 56): section 278

Customs and Excise (Border Processing—Trade Single Window) Amendment Regulations 2014 (LI 2014/157)

Customs and Excise (Rules of Origin for ANZTEC Goods) Amendment Regulations 2013 (SR 2013/451)

Customs and Excise Amendment Regulations 2013 (SR 2013/7)

Customs and Excise Amendment Regulations (No 2) 2012 (SR 2012/402)

Customs and Excise Amendment Regulations 2012 (SR 2012/233)

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