Customs and Excise (Excise Duty—Time for Entry and Payment) Amendment Regulations 2012

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.

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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**).

4 Regulation 52 replaced (Time for lodgement of entry for excisable goods)

Replace regulation 52 with:

"**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 70 of the Act applies must be entered (by the licensee or owner specified in section 70(1A)(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 subclause (3) or (4); 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*

"(2) In this regulation,—

"**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

"**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

"**specified alcoholic products** means goods specified in items 99.10 to 99.50 of Part A of the Excise and Excise-equivalent Duties Table.

"*Specified alcoholic products: estimated liability levels*

"(3) In any case where the total excise duty liability of the licensee for any year commencing on 1 July is estimated by the licensee to be $50,000 or less, any specified alcoholic products removed from the Customs controlled area concerned in that year must be entered by the 15th working day of July immediately following that year.

"(4) In any case where the total excise duty liability of the licensee for any year commencing on 1 July is estimated by the licensee to be more than $50,000 but less than $100,000,—

"(a) any specified alcoholic products removed from the Customs controlled area concerned in the period of that year that commences with 1 July and ends with the close of 31 December must be entered by the 15th working day of January immediately following that period:

"(b) any specified alcoholic products removed from the Customs controlled area concerned in the period of that year that commences with 1 January and ends with the close of 30 June must be entered by the 15th working day of July immediately following that period.

"*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."

5 Regulation 57 replaced (Payment of excise duty)

Replace regulation 57 with:

"**57 Payment of excise duty**

"(1) For the purposes of section 76(4) of the Act, the time within which excise duty must be paid is,—

"*Specified alcoholic products: estimated liability levels*

"(a) in any case where the total excise duty liability of a licensee for any year commencing on 1 July is estimated by the licensee to be $50,000 or less, in respect of specified alcoholic products removed from the Customs controlled area concerned in that year, the last working day of July immediately following that year:

"(b) in any case where the total excise duty liability of a licensee for any year commencing on 1 July is estimated by the licensee to be more than $50,000 but less than $100,000,—

"(i) in respect of specified alcoholic products removed from the Customs controlled area concerned in the period of that year that commences with 1 July and ends with the close of 31 December, the last working day of January immediately following that period:

"(ii) in respect of specified alcoholic products removed from the Customs controlled area concerned in the period of that year that commences with 1 January and ends with the close of 30 June, the last working day of July immediately following that period:

"*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 specified alcoholic products, biofuel or biofuel blends, or ethanol and petrol blends, to which none of paragraphs (a) to (f) applies, and that are removed from a manufacturing area or any area licensed for a purpose specified in regulation 6, the last working day

of the month following the month in which those products are removed from the Customs controlled area:

"*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) In this regulation,—

"**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

"**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

"**specified alcoholic products** means goods specified in items 99.10 to 99.50 of Part A of the Excise and Excise-equivalent Duties Table."

6 Consequential revocation

(1) The Customs and Excise (Excise Duty—Time for Entry and Payment) Amendment Regulations 2011 (SR 2011/201) are revoked.

(2) Subclause (1) does not limit or affect the transitional provision in regulation 6 of those 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.

Explanatory note

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations, which come into force on 1 July 2012, amend the Customs and Excise Regulations 1996 (the **principal regulations**).

The principal regulations prescribe, in regulations 52 and 57, the exceptional cases in which specified excisable goods must be entered, and payments of excise duty on those goods must be made, not monthly, but on an annual or on a biannual basis. The timing requirements depend on the licensee's estimated levels of total excise duty liability for any one year. The amendments replace regulations 52 and 57. *New regulations 52 and 57* re-enact the current prescribed cases for specified alcoholic products, but also include new prescribed cases for biofuel, biofuel blends, and ethanol and petrol blends. The new prescribed cases continue, extend, and make clearer the amendments made to regulation 52 by section 29 and Schedule 2 of the Customs and Excise Amendment Act 2012.

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These regulations are administered by the New Zealand Customs Service.

Wellington, New Zealand:
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