Version
as at 11 November 2023

Customs and Excise (Severe Weather—Refunds and Remissions of Interest) Regulations 2023

(SL 2023/71)

Customs and Excise (Severe Weather—Refunds and Remissions of Interest) Regulations 2023: revoked, on the close of 10 November 2023, by regulation 3.

Rt Hon Dame Helen Winkelmann, Administrator of the Government

Order in Council

At Wellington this 8th day of May 2023

Present:
Her Excellency the Administrator of the Government in Council

These regulations are made under section 403 of the Customs and Excise Act 2018 on the advice and with the consent of the Executive Council.

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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.

These regulations are administered by the New Zealand Customs Service.

Regulations

1 Title

These regulations are the Customs and Excise (Severe Weather—Refunds and Remissions of Interest) Regulations 2023.

2 Commencement

These regulations come into force on their notification in the *Gazette*.

3 Revocation

These regulations are revoked at the close of the 6-month period that starts with the date on which the regulations come into force.

4 Interpretation

In these regulations, **2023 Severe Weather Event** means all or any of the flooding and other damage that occurred—

(a) as a result of all or any of the following:

(i) Cyclone Hale, which crossed the North Island during the period commencing on 8 January 2023 and ending on 12 January 2023:

(ii) heavy rainfall in the North Island during the period commencing on 26 January 2023 and ending on 3 February 2023:

(iii) Cyclone Gabrielle, which crossed the North Island during the period commencing on 12 February 2023 and ending on 16 February 2023; and

(b) in a place, or places, in all or any of the following regions or districts:

(i) Auckland:

(ii) Bay of Plenty:

(iii) Carterton:

(iv) Gisborne:

(v) Hawke's Bay:

(vi) Masterton:

(vii) Northland:

(viii) South Wairarapa:

(ix) Tararua:

(x) Waikato.

5 2023 Severe Weather Event declared to be emergency event

A 2023 Severe Weather Event is declared to be an emergency event for the purpose of section 165(4) of the Customs and Excise Act 2018.

Rachel Hayward,
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 their notification in the *Gazette*, declare a 2023 Severe Weather Event (*see regulation 4*) to be an emergency event for the purpose of section 165(4) of the Customs and Excise Act 2018.

The effect is that a person (the **duty payer**) who is physically prevented from paying duty to the New Zealand Customs Service (**Customs**) by the required time by a 2023 Severe Weather Event may apply to the chief executive of Customs to remit or refund certain kinds of interest payable as a result. The chief executive may then remit or refund the interest if the chief executive is satisfied that—

- it is equitable that the interest be remitted or refunded; and
- the duty payer applied for the remission or refund as soon as practicable; and
- the duty payer fully paid the duty to Customs as soon as practicable.

These regulations are revoked at the close of the 6-month period that starts with the date on which they come into force.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 11 May 2023.

Notes

1 General

This is a consolidation of the Customs and Excise (Severe Weather—Refunds and Remissions of Interest) Regulations 2023 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 (Severe Weather—Refunds and Remissions of Interest) Regulations 2023 (SL 2023/71): regulation 3

Wellington, New Zealand:
Published under the authority of the New Zealand Government—2023