



Customs and Excise (Border Processing Levy) Amendment Order 2024

Rt Hon Dame Helen Winkelmann, Administrator of the Government

Order in Council

At Wellington this 21st day of October 2024

Present:

Her Excellency the Administrator of the Government in Council

This order is made under section 413 of the Customs and Excise Act 2018—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Customs made after consultation in accordance with section 413(4) of that Act.

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Order

1 Title

This order is the Customs and Excise (Border Processing Levy) Amendment Order 2024.

2 Commencement

This order comes into force on 29 November 2024.

3 Principal order

This order amends the Customs and Excise (Border Processing Levy) Order 2015.

4 Clause 3 amended (Interpretation)

(1) In clause 3, definition of **levy**, replace “10” with “10B”.

(2) In clause 3, definition of **levy period**, after paragraph (d), insert:

- (e) in relation to clause 10B,—
 - (i) a period decided by the chief executive under clause 5(2) or 10A; and
 - (ii) the period set under clause 10B(3); and
 - (iii) a period decided by the chief executive under clause 10B(5)(b)

5 Clause 5 amended (Levy rates for later levy periods)

Replace clause 5(6) with:

- (6) *See also*—
- (a) clause 10, which provides that a rate of levy may be reset because of unanticipated circumstances; and
 - (b) clause 10A, which provides that new rates of levy may be set and a new levy period may be commenced before the current levy period has ended because of unanticipated circumstances; and
 - (c) clause 10B, which provides for the setting of rates of levy and a new levy period if the chief executive has not set new rates of levy or decided the duration of a new levy period under subclause (2) before the close of a levy period.

- 6 Clause 6 amended (Levy rate for arriving travellers other than arriving cruise ship travellers)**
In clause 6(3), replace “\$17.42” with “\$13.69”.
- 7 Clause 7 amended (Levy rate for arriving cruise ship travellers)**
In clause 7(3), replace “\$16.44” with “\$28.50”.
- 8 Clause 8 amended (Levy rate for departing travellers other than departing cruise ship travellers)**
In clause 8(3), replace “\$4.75” with “\$3.80”.
- 9 Clause 9 amended (Levy rate for departing cruise ship travellers)**
In clause 9(3), replace “\$5.97” with “\$0.71”.
- 10 New clause 10B inserted (Applicable levy rates and new levy period if levy period ends)**
After clause 10A, insert:
- 10B Applicable levy rates and new levy period if levy period ends**
- (1) This clause applies if the chief executive has not, before the close of a levy period (**levy period A**), set the rates of levy or decided the duration of a new levy period (**levy period B**) under clause 5(2).
 - (2) The rates of levy set for, and applying immediately before the close of, levy period A are the rates that are set for levy period B.
 - (3) The duration of levy period B is a maximum of 36 months beginning with the start of the day that immediately follows the close of levy period A.
 - (4) The chief executive must, as soon as is reasonably practicable, notify in the *Gazette* that rates of levy for levy period B have been set for a maximum period of 36 months under subclauses (2) and (3).
 - (5) Despite subclauses (2) to (4), the chief executive must, as soon as is reasonably practicable after giving notice under subclause (4) and within levy period B,—
 - (a) decide the date on which levy period B will end; and
 - (b) decide the duration of the next levy period (**levy period C**); and
 - (c) set a new rate of levy for 1 or more rates of levy for levy period C in accordance with clause 6, 7, 8, or 9 (as the case may be); and
 - (d) by notice in the *Gazette*, notify—
 - (i) the end date for levy period B; and
 - (ii) the duration of levy period C; and
 - (iii) the rates of levy that will apply in levy period C.
 - (6) A rate of levy set under this clause is exclusive of goods and services tax.

- (7) A levy period decided and a rate of levy set under this clause are to be treated as if they were decided or set under clause 5.

Rachel Hayward,
Clerk of the Executive Council.

Explanatory note

This note is not part of the order but is intended to indicate its general effect.

This order, which comes into force on 29 November 2024, amends the Customs and Excise (Border Processing Levy) Order 2015 (the **principal order**).

Clause 4 amends clause 3 of the principal order by inserting in the definition of levy period *new paragraph (e)*, relating to *new clause 10B*.

Clause 5 amends clause 5 of the principal order by replacing subclause (6). *New subclause (6)* retains references to clauses 10 and 10A and includes a reference to *new clause 10B*.

Clauses 6 to 9 amend the maximum levy rates in clauses 6 to 9 of the principal order. The new maximum rates will be available for setting new levy rates for the new levy period beginning on 1 December 2024.

Clause 10 inserts *new clause 10B* into the principal order. *New clause 10B* provides that if the chief executive of the New Zealand Customs Service (the **chief executive**) does not, before the close of a levy period (**levy period A**), set the rates of levy or decide the duration of the next levy period (**levy period B**) under clause 5(2),—

- the levy rates set for, and applying immediately before the close of, levy period A are the rates that are set for levy period B; and
- the duration of levy period B is a maximum of 36 months beginning with the start of the day that immediately follows the close of levy period A; and
- the chief executive must, as soon as is reasonable practicable, notify in the *Gazette* that rates of levy for levy period B have been set for a maximum period of 36 months; and
- the chief executive must also, as soon as is reasonably practicable, decide the date at the close of which levy period B will end, decide the duration of the next levy period (**levy period C**), set new rates of levy for levy period C, and notify those matters in the *Gazette*.

Cost recovery impact statement

The New Zealand Customs Service produced a cost recovery impact statement on 4 September 2024 to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of this cost recovery impact statement can be found at—

- <https://www.customs.govt.nz/about-us/information-releases/regulatory-impact-statements/>
- <https://treasury.govt.nz/publications/informationreleases/ris>

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 24 October 2024.

This order is administered by the New Zealand Customs Service.