



## Customs and Excise (AANZFTA) Amendment Regulations 2025

Cindy Kiro, Governor-General

### Order in Council

At Wellington this 10th day of March 2025

Present:

Her Excellency the Governor-General 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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## Regulations

### 1 Title

These regulations are the Customs and Excise (AANZFTA) Amendment Regulations 2025.

### 2 Commencement

These regulations come into force on 21 April 2025.

### 3 Principal regulations

These regulations amend the Customs and Excise Regulations 1996.

### 4 Regulation 51ZM amended (Interpretation)

(1) In regulation 51ZM, definition of **AANZFTA**, after “27 February 2009”, insert “and includes the first protocol and, where applicable, the second protocol”.

(2) In regulation 51ZM, insert in their appropriate alphabetical order:

**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

**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

(3) In regulation 51ZM, replace the definition of **product specific rule** with:

**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.

## 5 New regulation 51ZPA inserted (Notice issued by Secretary of Foreign Affairs and Trade)

After regulation 51ZP, insert:

### 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.

## 6 New regulation 51ZQA inserted (Extended accumulation)

After regulation 51ZQ, insert:

### 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.

## 7 Regulation 51ZX amended (Direct consignment)

- (1) In the heading to regulation 51ZX, after “**consignment**”, insert “, **transit, or transshipment**”.

- (2) In regulation 51ZX(b)(ii), after “non-party”, insert “or free circulation in that party, as described in Article 14 of Chapter 3 of the second protocol”.

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 come into force on 21 April 2025. These regulations amend the Customs and Excise Regulations 1996 (the **principal regulations**) to update the rules of origin relating to the ASEAN-Australia-New Zealand Free Agreement (AANZFTA). The rules of origin require updating to reflect technical changes to the rules of origin as agreed between New Zealand and its AANZFTA partners, following the introduction of the second protocol of AANZFTA, signed by New Zealand on 21 August 2023.

These regulations implement the second protocol, by prescribing updated rules of origin, including introducing the concept of extended accumulation for goods dealt with under the AANZFTA second protocol. These regulations also provide a mechanism for the publication of New Zealand’s notice of acceptance of ratification of the second protocol, which, following its recognition, then allows parties to apply the relevant second protocol regulations.

These regulations also incorporate by reference, under section 412 of the Customs and Excise Act 2018, an updated set of product specific rules of origin for goods imported from AANZFTA parties whose ratification of the second protocol is accepted by New Zealand. Those updated product specific rules are published by the chief executive of the New Zealand Customs Service on the Customs’ internet site. Access to the provisions incorporated by reference is also facilitated by the chief executive of the New Zealand Customs Service in the other ways required by clause 2 of Schedule 2 of the Legislation Act 2019.

### Regulatory impact statement

The Ministry of Foreign Affairs and Trade produced a national interest analysis in July 2023 to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of this national interest analysis can be found at—

- <https://www.mfat.govt.nz/en/trade/free-trade-agreements/free-trade-agreements-in-force>
- <https://www.regulation.govt.nz/our-work/regulatory-impact-statements/>

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Issued under the authority of the Legislation Act 2019.

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These regulations are administered by the New Zealand Customs Service.

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Wellington, New Zealand:

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