



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

PURSUANT to section 421(1) of the Customs and Excise Act 2018

I, Christine Stevenson, Chief Executive, New Zealand Customs Service, make the following rules:

Customs (Inward Cargo Report) Amendment Rules 2021

Signed at Wellington

This *13th* day of December 2021

A handwritten signature in blue ink, appearing to read 'Christine Stevenson'.

Christine Stevenson

Comptroller of Customs

Customs (Inward Cargo Report) Amendment Rules 2021

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Part 1

Rules

Section 1 Title, application, commencement and interpretation

1.1 Title

These rules are the Customs (Inward Cargo Report) Amendment Rules 2021.

1.2 Application

These rules revoke the parts of the Customs (Inward Cargo Report) Rules 2019 that relate to domestic transshipment requests, which should instead be made through the Customs (Domestic Transshipment Request) Rules 2021. These rules also clarify requirements for write-off requests made under an inward cargo report and allow for consolidation of consignments in certain circumstances.

1.3 Commencement

1.3(1) These rules come into force on 17 January 2022.

1.4 Interpretation

1.4(1) In these rules, unless the context otherwise requires—

Act means the Customs and Excise Act 2018

Principal Rules means the Customs (Inward Cargo Report) Rules 2019.

1.4(2) Unless the context otherwise requires, a term that is used in these Rules and defined in the Act but not defined in these Rules has the meaning given in the Act.

Section 2 Rules amended

2.1 Amendments to Schedule 1 of the Principal Rules

2.1(1) Before the heading “Transshipment Place Code” insert the following:

“If Customs has given explicit prior approval, a representative value for all low-value goods in a shipment seeking write-off may be placed within a consolidated line of the ICR.”

2.1(2) Under the heading “Consolidation”, the words in the Note “and any domestic transshipment requests will not be approved” are revoked.

2.1(3) Before the heading “Notify Party” insert the following:

“If Customs has given explicit prior approval, a representative consignee for all goods in a shipment may be placed within a consolidated line of the ICR.”

2.1(4) The heading “Tariff Item (required for write-off consignments valued over NZ\$400)” and the wording under that heading are revoked and replaced with the following:

“Tariff Item (required for write-off consignments valued over \$400, unless Customs approval given)

If write-off is requested for consignments whose value for duty is greater than NZ\$400, the accurate 11- digit tariff classification in accordance with the Working Tariff Document of New Zealand must be stated for the items in the consignment. Tariff items may be omitted by some brokerages, but only if Customs has given such brokerages explicit prior approval (with such approval only being able to be given in relation to shipments of low-risk goods valued between NZ\$400 and NZ\$1,000).

For other consignments, the submitter may choose whether to state a tariff classification, and whether at either at 6 digit or 11 digit level. Where stated at 6-digit level, the tariff classification must be in accordance with the Harmonised System maintained by the World Customs Organisation. Where stated at 11 digits level, the tariff classification must be in accordance with the Working Tariff Document of New Zealand.

Input as a single string of 6 or 11 characters e.g. 853720 or 8537200009G. Do not enter dots or spaces.

The tariff information provided here will aid border agencies in their risk assessment and may speed up processing by reducing the need for intervention.”

- 2.1(5) Before the heading “Country of Origin (required for write-off requests)” insert the following:

“If Customs has given explicit prior approval, a representative item value for all low-value goods in a shipment seeking write-off may be placed within a consolidated line of the ICR”

2.2 Amendments to Schedule 3 of the Principal Rules

- 2.2(1) Before the heading “Transshipment Place Code” insert the following:

“If Customs has given explicit prior approval, a representative value for all low-value goods in a shipment seeking write-off may be placed within a consolidated line of the ICR.”

- 2.2(2) Under the heading ‘Consolidation (required for consolidated consignments)’, the words in the Note “or domestic transshipment” are revoked.

- 2.2(3) Before the heading “Notify Party” insert the following:

“If Customs has given explicit prior approval, a representative consignee for all goods in a shipment may be placed within a consolidated line of the ICR.”

- 2.2(4) The heading “Tariff Item (required for write-off consignments valued over NZ\$400)” and the wording under that heading are revoked and replaced with the following:

“Tariff Item (required for write-off consignments valued over \$400, unless Customs approval given)

If write-off is requested for consignments whose value for duty is greater than NZ\$400, the accurate 11- digit tariff classification in accordance with the Working Tariff Document of New Zealand must be stated for the items in the consignment. Tariff items may be omitted by some brokerages, but only if Customs has given such brokerages explicit prior approval

(with such approval only being able to be given in relation to shipments of low-risk goods valued between NZ\$400 and NZ\$1,000).

For other consignments, the submitter may choose whether to state a tariff classification, and whether at either at 6 digit or 11 digit level. Where stated at 6-digit level, the tariff classification must be in accordance with the Harmonised System maintained by the World Customs Organisation. Where stated at 11 digits level, the tariff classification must be in accordance with the Working Tariff Document of New Zealand.

Input as a single string of 6 or 11 characters e.g. 853720 or 8537200009G. Do not enter dots or spaces.

The tariff information provided here will aid border agencies in their risk assessment and may speed up processing by reducing the need for intervention.”

2.2(5)

Before the heading “Country of Origin (required for write-off requests)” insert the following:

“If Customs has given explicit prior approval, a representative item value for all low-value goods in a shipment seeking write-off may be placed within a consolidated line of the ICR.”

2.3

Rules to Continue in Force

2.3(1)

The Principal Rules continue in force, except to the extent they are amended by these Rules.