

# Types of CCA – alcohol

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## Operational Policy

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## About this policy

### Introduction

1. This policy covers a description of the types of Customs-controlled Areas (CCA) relevant to alcohol.

### Related documents

2. Use this operational policy in conjunction with the following documents:

Document name	Document type
Issue CCA licence – alcohol	Process and procedures
CCA licence application – alcohol	Operational policy
OPS PRO 051 Customs-controlled Area	OPS PRO (legacy)

**Note:** For legislation links see the reference section at the end of this document.

### Overview

3. There are four types of CCA relevant to alcohol:
  - a) Licensed manufacturing area (LMA)
  - b) Off-site storage (OSS)
  - c) Export warehouse
  - d) Duty free shop.

Each is outlined in detail below.

### Licensed Manufacturing Area

4. A licensed manufacturing area (LMA) is an area where alcohol is manufactured. Manufacturing processes that must take place in a LMA include fermentation, brewing, blending, distillation, ageing, bottling and labelling for the first time. If the OSS is on the same site as the LMA, it cannot be used by the licensee to store their own product. Mixing or packaging of goods at a final point of sale does not constitute part of the manufacturing process.
5. The area forming the LMA is defined by the applicant and can be an entire business premises, specific buildings on a premises, or areas within buildings. Different parts of the manufacturing process can occur in different locations, for example beer can be brewed on one site and then transported to another for bottling and labelling. The manufacturing licence must cover all sites where alcohol manufacturing processes take place.

### Off-site storage

6. New Zealand-made alcohol can be stored outside the LMA in an off-site storage facility only when there is insufficient storage capacity within the LMA. No processes of

manufacture can occur in an area licensed for off-site storage, however licensee can apply to Customs to store unfinished product, for example wine in barrels.

7. Provision also exists for an LMA to be licensed for OSS, to store other LMA or First Owners goods where the LMA has spare storage capacity
8. Manufacturers, first owners, or independent third parties can apply to operate a licensed off-site storage facility. A third party applicant must still demonstrate that the need for the storage exists.

### Licensed examining area

9. Imported alcohol may be temporarily held in a licensed area for examination by Customs.

### Export warehouses

10. Export warehouses are places used to store imported and New Zealand-made alcohol excise unpaid, pending their export, or removal to a Duty Free shop.

### Duty free shops

11. Duty Free Shops are places for the storage of imported goods, or New Zealand-made goods, pending the sale of those goods to people departing to, or arriving from, another country, or people legally entitled to the supply of goods duty free (e.g. diplomats).
12. The Customs and Excise Regulations 1996 (regulations 52, 57, 57A, 57B and 57C) provide timeframes for specified alcohol product entries and payment, and allow the timeframe to be changed under certain circumstances. In these regulations, 'specified alcoholic products' means goods specified in items 99.10 to 99.50 of Part A of the Excise and Excise-equivalent Duties Table.

Term	Definition
First owner	The owner of the alcohol label but not the manufacturer of the alcohol.

## REFERENCES

### Customs and Excise Act 2018

Section 56: Customs-controlled areas

### Customs and Excise Regulations 1996

Regulation 6: Areas required to be licensed as Customs-controlled Areas

### Customs Rules

Customs (Application for Customs Controlled Area Licences) Amendment Rules 2018

