



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

Under section 421(1) of the Customs and Excise Act 2018,

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

Customs (Applications for Administrative Reviews) Rules 2024

Signed at Wellington

This 25th day of September 2024

Christine Stevenson

Chief Executive, New Zealand Customs Service

Customs (Applications for Administrative Reviews) Rules 2024

Table of Contents

Part 1	Rules	3
Section 1	Preliminary provisions	3
1.1	Title	3
1.2	Commencement	3
1.3	Application and purpose	3
1.4	Interpretation	3
1.5	Revocation	3
Section 2	Requirements for applications for administrative reviews	3
2.1	Application for administrative review to be made in the way prescribed	3
2.2	Form of application for administrative review	3
2.3	Approval of forms	4
2.4	Requirement to provide answers and make declaration	4
2.5	Alterations to forms	4
Part 2	Schedule	5
Schedule	Prescribed Information for Administrative Review Applications	5
	Explanatory note	9

Part 1

Rules

Section 1 Preliminary provisions

1.1 Title

These rules are the Customs (Applications for Administrative Reviews) Rules 2024.

1.2 Commencement

These rules come into force on 4 November 2024.

1.3 Application and purpose

1.3(1) These rules apply to applications for administrative reviews under section 347 of the Act.

1.3(2) These rules prescribe the way in which an application for administrative review is to be made in accordance with clause 1 of Schedule 7 of the Act.

1.4 Interpretation

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

Act means the Customs and Excise Act 2018

Chief executive has the meaning given to it under section 5 of the Act

Regulations means the Customs and Excise Regulations 1996.

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.

1.5 Revocation

The Customs (Applications for Administrative Reviews) Rules 2018 are revoked.

Section 2 Requirements for applications for administrative reviews

2.1 Application for administrative review to be made in the way prescribed

A person applying for an administrative review of a decision of the chief executive must make the application in accordance with rule 2.2.

2.2 Form of application for administrative review

2.2(1) This clause applies to a person who makes an application for administrative review under clause 1 of Schedule 7 of the Act.

- 2.2(2) A person must—
- (a) provide Customs with the information specified in the Schedule; and
 - (b) provide that information in a form or medium approved by the chief executive (*see* rule 2.3).

2.3 Approval of forms

The chief executive may approve the form or medium by which a person must supply the information specified in the Schedule.

Note: Approvals by the chief executive under this rule are published on Customs' website at www.customs.govt.nz.

2.4 Requirement to provide answers and make declaration

- 2.4(1) The person making an application under these rules must provide the answers to all matters as are required in or by the applicable form.
- 2.4(2) Where a form in these rules requires a declaration to be made, the person must make any such declaration.

2.5 Alterations to forms

- 2.5(1) Without limiting the generality of section 52 of the Legislation Act 2019, the forms prescribed under these rules—
- (a) may be altered in design to suit Customs' business processes; and
 - (b) may contain additional material not inconsistent with the prescribed information in these rules.
- 2.5(2) Where a prescribed form contains any explanatory or other notes, such notes do not form part of the prescription but are intended to assist the person in the completion of the form.

Part 2

Schedule

Prescribed Information for Administrative Review Applications r 2.2(2)

General requirements:

- (a) An application for administrative review and all relevant documents must be submitted within 20 working days from the date of notice of the decision in which a review is sought.
- (b) Within the same 20 working day timeframe, an extension may be sought in this same form to complete the application for administrative review. If Customs grants the extension, then the applicant must re-submit the application with the information specified in this Schedule as applicable.

About the application

Confirmation as to whether the applicant is requesting a review within 20 working days of the date of the contested decision:

- If the application is being made within 20 working days of the date of the decision, whether they are requesting additional time to make an application:
 - If yes, then the applicant must complete at least the sections of the application that relate to ‘applicant details’, ‘the decision to be reviewed’, ‘time extension’, and ‘applicant signature’, until further notice from Customs.
 - If no, then the applicant must complete all sections of the application.
- If the application is not being made within 20 working days of the date of the decision, whether they have requested and been granted an extension of time to make the application:
 - If yes, then the applicant must specify the date agreed by Customs for the applicant to lodge this application, the reference number from the letter which advised that the extension was granted, and all sections of the application.
 - If no, then the application will not be eligible and will not be accepted.

Applicant details

The following information in relation to the applicant:

- Applicant name
- TSW registration code

- If the application is being completed by an agent or representative of the applicant, the name of the agent or representative
- Declarant code
- Contact person for the application
- Contact phone number(s)
- Contact email
- Address for correspondence.

Decision to be reviewed

The following information in relation to the decision to be reviewed:

- Reference number
- Entry number (if applicable)
- Date decision issued
- Issuer of decision
- Type of decision if known (select the option(s) that apply):
 - Assessment of duty on goods not entered – under section 113 of the Act
 - Assessment of duty on certain alcohol – under section 114 of the Act
 - Assessment of excise duty on beer or wine wrongly entered as exempt from duty on the grounds of personal use – under section 115 of the Act
 - Assessment of excise-equivalent duty on goods imported for further manufacture but otherwise dealt with – under section 116 of the Act
 - An assessment, or re-assessment, made by Customs for a provisional value or a final Customs value – under section 117 of the Act
 - Decision that duty is payable on goods missing or wrongfully removed from a Customs-controlled area – under section 138 of the Act
 - Demands for duty owing on cargo, stores or other goods unlawfully landed in or from a craft in New Zealand – under section 139 of the Act
 - Statements of liability for compensatory interest and late payment penalties – under section 164 of the Act
 - Not refunding or remitting compensatory interest or a late payment penalty – under section 173 of the Act
 - Issuing of, or amount of, administrative penalty – under section 291 of the Act
 - Refusal to remit or refund a further penalty for late payment of an administrative penalty – under section 292 of the Act

- Not sure.

Facts and circumstances

A description of the facts and circumstances of the decision to be reviewed in the application.

Matters to be considered for review

The following information in relation to matters to be considered for review:

- An explanation of the grounds on which the applicant is requesting a review
- Confirmation of the part of the decision that the applicant wants Customs to review (select the option(s) that apply):
 - Legal basis of decision
 - Calculation of assessment or penalty
 - Other matter relevant to the decision (including any details for these matters).

Applicant's opinion

An explanation of the reasons for which the applicant disagrees with the decision, including any information that supports these reasons.

Relevant supporting documents

A list of relevant supporting documents and copies of them attached to the application.

Time extension

The following information in relation to time extension to make an application:

- Whether the applicant is seeking a time extension to make this application:
 - If yes:
 - The number of extra working days the applicant is requesting to make their application (i.e., more than the standard 20 working days from the date of the decision)
 - The reasons for which the applicant is requiring additional time
- If the applicant has already been granted a time extension by Customs for making this application, then confirmation of the extended date.

Applicant signature

The following information in relation to the applicant:

- Name
- Designation or title
- Signature
- Date of signature.

Explanatory Note

This note is not part of the rules, but is intended to indicate their general effect.

These rules, which come into force on 4 November 2024, are the Customs (Applications for Administrative Reviews) Rules 2024. They replace the Customs (Applications for Administrative Reviews) Rules 2018 (the **Former Rules**).

These rules prescribe the way in which an application for administrative review may be provided to Customs under section 347 and clause 1 of Schedule 7 of the Customs and Excise Act 2018 (the **Act**).

The key provision is rule 2.2(2) and the Schedule, which prescribes the information required for an application for administrative review.

These rules do not substantially alter the effect of the Former Rules, but instead modernise the drafting and structure of them.

Reliance on section 53 of the Legislation Act 2019

These rules are made under clause 1 of Schedule 7 of the Act and section 421 of the Act, as extended by section 53(2)(c) of the Legislation Act 2019. Section 53(2) of the Legislation Act 2019 provides that a power in legislation to approve or prescribe a form includes a power to authorise a prescribed person to approve or prescribe a form or medium for supplying information or making information available.

Rule 2.3 therefore provides for the chief executive of the New Zealand Customs Service to approve the form or medium in which the information set out in the Schedule to these rules must be provided to Customs.

This is consistent with section 53(2)(c) of the Legislation Act 2019, which provides that a power in legislation to prescribe a form includes a power to authorise a prescribed person to approve or prescribe a form or medium for supplying information or making information available.

These rules are secondary legislation, under the Legislation Act 2019. They are published on the New Zealand Customs Service's website: www.customs.govt.nz.

These rules are administered by the New Zealand Customs Service.

Date of notification in the *Gazette*: 4 October 2024.
