

INFRINGEMENTS OFFENCES

Description of offence	Act references	Importers	Exporters	Excise Clients	Brokers	Travellers	Persons in charge of craft	General
Making an erroneous (wrong or incorrect) declaration or written statement	366(1)(a)	✓	✓	✓	✓	✓	✓	✓
Producing or delivering documents that are erroneous (wrong, incorrect)	366(1)(b)	✓	✓	✓	✓	✓	✓	✓
Failing to stop using an electronic device (where sign prohibits) when asked to do so.	217(1)					✓		
Importing, or loading, or unloading prohibited goods	388(1)(a)	✓						
Exporting, loading or unloading prohibited goods	388(1)(b)		✓				✓	
Exporter fails to notify Customs of goods that could be used for prohibited uses	388(1)(c)		✓		✓	✓	✓	✓
Removing prohibited goods from a Customs-controlled area	388(1)(d)	✓	✓	✓	✓	✓		✓

Description of offence	Act references	Importers	Exporters	Excise Clients	Brokers	Travellers	Persons in charge of craft	General
Failing to comply with conditions of licence, permit or consent to import or export prohibited goods	388(1)(e)	✓	✓	✓	✓			
Failing to state name and details, or produce evidence of identity or entitlement to travel	202(1)					✓	✓	
Failing to retain prescribed records for the prescribed period	356(1)	✓	✓	✓	✓			
Failing to make records available and answer questions about them	356(2)	✓	✓	✓	✓			
Failing or refusing to answer questions	383(1)(a)	✓	✓	✓	✓	✓	✓	✓
Giving an incorrect answer when required to answer questions	383(1)(b)	✓	✓	✓	✓	✓	✓	✓
Person in charge of arriving craft fails to immediately report to Customs officer or constable, allows unloading of goods or allows passengers to leave vicinity of craft	23(1)	✓					✓	
Failing to comply with term, condition, or restriction of licence in a Customs-controlled area	69(1)	✓	✓	✓	✓			

Description of offence	Act references	Importers	Exporters	Excise Clients	Brokers	Travellers	Persons in charge of craft	General
Licensee fails to comply with requirement to provide Customs facilities or store goods in Customs-controlled area	71(1)			✓				
Unloading goods without permission or where safety not threatened	79(1)	✓		✓	✓		✓	
Failing to produce evidence of identity, entitlement to travel, or other matters, on demand	219(1)					✓	✓ Yachts	
Registered user fails to comply with conditions for security of unique user identifiers	331(1)	✓	✓	✓	✓			
Unregistered user uses a unique user identifier to authenticate transmission of document	331(2)	✓	✓	✓	✓			

Description of offence	Act references	Importers	Exporters	Excise Clients	Brokers	Travellers	Persons in charge of craft	General
Registered user uses someone else's unique user identifier to authenticate a transmission	331(3)	✓	✓	✓	✓			
Leaving arriving craft without authorisation	18(3)					✓	✓	
Leaving or boarding arriving craft before inward report made	20(1)					✓	✓	
Unloading goods or allowing passengers to leave vicinity of arriving craft without permission	23(2)(a)					✓	✓	
Crew or passenger fails to comply with Customs Officer's direction	23(2)(b)					✓	✓	
Person uses an un licensed area as a Customs-controlled area for actions that must be done in Customs-controlled areas	68(4)	✓	✓	✓	✓			✓
Person with custody of detained goods fails to keep them safe	246(1)	✓	✓	✓	✓			

Description of offence	Act references	Importers	Exporters	Excise Clients	Brokers	Travellers	Persons in charge of craft	General
Failing to produce documents or answer questions about documents, prevents an officer making extracts or copies	253(1)(a)	✓	✓	✓	✓	✓		
Opening, altering, breaking or erasing seals affixed to goods or craft without permission	361(2)	✓	✓	✓	✓			✓
Person in charge of craft fails to ensure no one opens, alters, breaks or erases seals affixed to goods or craft	361(4)						✓	
Entering a Customs controlled area being, or about to be used, for the purposes for which it is licensed	382(2)							✓
Failing to leave a Customs controlled area after being directed to do so by a Customs officer	382(3)	✓	✓	✓	✓	✓		
Owner/person in charge of a craft fails to file an inward report within the prescribed time	25(1)(a)						✓	
Owner/person in charge of craft does not provide inward report in accordance with the rules	25(1)(b)						✓	
Person in charge of craft fails to comply with Customs direction	25(2)						✓	

Description of offence	Act references	Importers	Exporters	Excise Clients	Brokers	Travellers	Persons in charge of craft	General
Refusing to answer questions from a Customs Officer	27(1)(a)	✓	✓	✓	✓	✓	✓	
Failing to comply immediately with Customs Officer request to produce documents	27(1)(c)	✓	✓	✓	✓	✓	✓	
Person in charge of craft fails to provide advance notice of departure or fails to provide advance notice of departure in accordance with the rules	38(1)(a)				✓		✓	
Person in charge of craft fails to provide documentation	38(1)(b)						✓	
Person in charge of craft refuses to answer question from a Customs Officer	38(1)(c)						✓	
Person in charge of craft fails to produce certificate of clearance	40(1)(a)						✓	
Person in charge of craft refuses to answer questions from a Customs Officer	40(1)(b)						✓	
Purchaser does not retain or control goods as directed pending dispute resolution	132(1)	✓	✓	✓	✓			✓
Custody seized goods are not secured or provided to Customs officers	180(1)	✓	✓	✓	✓			✓

Description of offence	Act references	Importers	Exporters	Excise Clients	Brokers	Travellers	Persons in charge of craft	General
Failing to account for goods or produce documentation relating to the movement of goods	234(1)(a)	✓	✓	✓	✓			
Failing to produce goods	234(1)(b)	✓	✓	✓	✓			
Person in control of goods fails to produce them for inspection	234(1)(c)	✓	✓	✓	✓			
Failing to produce, or answer questions about documents, prevents an officer making extracts or copies	253(1)(b)	✓	✓	✓	✓	✓		
Licensee of Customs-approved areas for storing exports fails to provide Customs facilities or store goods appropriately as required	280(1)	✓	✓	✓				
Failing to provide access to records in the prescribed form and manner	358(3)	✓	✓	✓	✓	✓		
Altering the condition of any goods subject to the control of Customs	359(1)(a)	✓	✓	✓	✓	✓		

Description of offence	Act references	Importers	Exporters	Excise Clients	Brokers	Travellers	Persons in charge of craft	General
Interfering with any goods subject to Customs control	359(1)(b)	✓	✓	✓	✓	✓		
Unpacking or repacking goods subject to Customs control	359(1)(c)	✓	✓	✓	✓	✓		
Removing goods subject to Customs control	359(1)(d)	✓	✓	✓	✓	✓		
Using Customs seal to package goods	362(1)(a)		✓		✓			
Altering, removing, damaging or interfering with a Customs seal used to package goods	362(1)(b)		✓		✓			
Using Customs seals, markings or devices other than in accordance with the Secure Exports Scheme	362(1)(c)		✓		✓			
Tampering or interfering with a sealed or secured Customs package by adding other goods	362(1)(d)		✓		✓			
Failing to make an entry as required	363(1)(a)	✓	✓	✓	✓	✓		
Failing to make a return or assessment as to the value of goods in the prescribed manner	363(1)(b)	✓	✓	✓	✓	✓		
Making an erroneous (wrong or incorrect) or defective entry	364(1)(a)	✓	✓	✓	✓	✓		

Description of offence	Act references	Importers	Exporters	Excise Clients	Brokers	Travellers	Persons in charge of craft	General
Making an erroneous (wrong or incorrect) or defective return	364(1)(b)	✓	✓	✓	✓	✓		
Making an erroneous (wrong or incorrect) or defective amendment of an assessment	364(1)(c)	✓	✓	✓	✓	✓		
Producing or delivering documents that are not genuine	367(1)	✓	✓	✓	✓			✓
Possessing or bringing to New Zealand incomplete documents able to be used for Customs and Excise Act purposes	386(1)	✓	✓	✓	✓	✓		
Failing to enter goods for export in accordance with the rules, loading goods for export before an entry is made, or when exporting goods, delaying or relanding them in New Zealand	393(1)(a)		✓					
Failing to comply with a Customs officer's request about goods being entered for export	393(1)(b)		✓					
Failing to keep or maintain records required in a levy order	419(1)	✓	✓	✓	✓			

Description of offence	Act references	Importers	Exporters	Excise Clients	Brokers	Travellers	Persons in charge of craft	General
Failing to make a return or produce records required in a levy order	419(2)	✓	✓	✓	✓			
Failing to produce records required by an auditor	419(4)	✓	✓	✓	✓			