

Administrative Reviews

If you're unhappy with a Customs decision you can request an administrative review. Customs staff who were not involved in the original decision will complete the review. It's quicker and less costly than appealing to the Customs Appeal Authority.

» What can I review?

You can seek an administrative review for:

- » duty assessments and amendments, including excise and provisional value assessments
- » compensatory interest and late payment penalties
- » administrative penalties.

The table overleaf sets out the types of decisions covered by administrative reviews.



Decision type	Section
Amendments and (re)assessments of duty owing	
Assessments of duty on goods not entered	113
Assessments of duty on alcohol and ethyl alcohol that would have been exempt from paying excise or excise-equivalent duty under a Chief Executive's approval, had the approval conditions not been negligently or intentionally breached	114
Assessment of excise duty on beer or wine wrongly entered as exempt from duty on the grounds of personal use	115
Assessment of excise-equivalent duty on goods imported for further manufacture but otherwise dealt with	116
An assessment, or reassessment, made by Customs	117
Assessments of duty where goods wrongly removed or landed	
Decision that duty is payable on goods missing or wrongfully removed from a Customs-controlled area	138
Demands for duty owing on cargo, stores or other goods unlawfully landed in or from a craft in New Zealand	139
Certain decisions on late payment penalties and compensatory interest	
Statements of liability for compensatory interest and late payment penalties	164
Not refunding or remitting compensatory interest or a late payment penalty	173
Review of administrative penalties	
Issuing of, or amount of, an administrative penalty	291
Refusal to remit or refund a further penalty for late payment of an administrative penalty	292

You're not able to:

- » request an administrative review of a decision or action, not listed above
- » request an administrative review and appeal to the Customs Appeal Authority at the same time, about the same decision.

➤ How do I request a review?

You'll need to complete an application form, and provide any supporting documents to Customs by email or post within 20 working days of receiving a Customs decision. If Customs asks you to provide additional information to support your application, you'll need to provide it promptly so that Customs can complete the review within the 20 working day review period.

You can also use the form to request a time extension. You'll need to provide details of the decision to be reviewed, the length of extension you require, and why you require the extra time.

You still need to meet your duty, compensatory interest or penalty payment obligations if you apply for an administrative review. Customs will refund any duty overpayment, including interest or penalties, if the review does not uphold Customs' original decision.

➤ What does it cost?

There is no cost to apply for an administrative review. However, you still need to pay outstanding duty, compensatory interest, late payment penalties, administrative penalties or further penalties for the late payment of administrative penalties during an administrative review.

➤ How is the decision made?

The review decision is made using the written information you provide and relevant Customs records. Customs may seek external expert advice or need to verify the information in your application, and will take steps to protect commercial sensitivity. In some circumstances, Customs may arrange for an oral hearing.

When assessing the original decisions, Customs will take into account:

- » the legal context

- » the accuracy of the calculations

- » the appropriate use of discretion and fairness.

➤ How will I know the outcome?

Customs will advise you in writing of the outcome of an administrative review within 20 working days. This will include an explanation of the decision and the action Customs will take as a result, for example, arranging a refund, issuing an assessment for additional duty, updating entries etc.

➤ What if I disagree with the outcome?

You can apply to the Customs Appeal Authority if you disagree with the outcome of the administrative review.

➤ Want to know more?

For more information, you'll be able to refer to your Applicant Guide which explains the administrative review process.