



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

I, Carolyn Tremain, Chief Executive of the New Zealand Customs Service, make the following rules:

Customs (Applications for Administrative Reviews) Rules 2018

Signed at Wellington

This 12th day of August 2018

Carolyn Tremain

Comptroller of Customs

**Customs (Applications for Administrative Reviews) Rules
2018**

CR 2018/ARV1

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Part 1

Rules

Section 1 Title, application, commencement, and revocation

1.1 Title

These Rules are the *Customs (Applications for Administrative Reviews) Rules 2018*.

1.2 Application of rules

These Rules apply to applications for administrative review in accordance with Schedule 7, clause 1 of the Act and are made for the purposes of prescribing the way applications are to be made.

1.3 Commencement

These Rules come into force on 1 October 2018.

1.4 Interpretation

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

Act means the Customs and Excise Act 2018

Form means a form prescribed by the Chief Executive and set out in these Rules

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.

Section 2 Form of application

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

2.1(1) A person applying for an administrative review of a decision of the Chief Executive must make the application in accordance with 2.2.

2.1(2) A person making an application in accordance with 2.2 must provide the information required in the prescribed form.

2.2 Form of application

An application for an administrative review must be in Form C13 as set out in the Schedule to these Rules.

Note: an extension of time to file a full application may be sought by filling out sections A to C and H, I of Form C15, but the request for the extension must be made within 20 working days of notification of the decision in respect of which review is sought.

2.3

Notes

Where the prescribed form contains any explanatory or other notes, such notes do not form part of the prescription but are intended to assist the applicant in the completion of the application.

Part 2 Schedule

2.2 - Form C13



FORM C13 | OCT 2018

Administrative Review Application Form

Use this form to apply for an administrative review under section 347 and Schedule 7 of the Customs and Excise Act 2018.

For information on how to apply, please read Applicant guide: Administrative reviews.

Return this application form and all relevant documents to Customs at the address on the bottom of this form, within 20 working days of the date of notice of the decision on which you seek review. You may also request, within the same 20 working day timeframe, an extension of time to complete your application.

A. About your application

1. Are you requesting a review within 20 working days of the date on the decision? <input type="checkbox"/> Yes <input type="checkbox"/> No			
1a. If yes , are you requesting additional time to make an application? <input type="checkbox"/> Yes <input type="checkbox"/> No		1b. If no , have you requested and been granted an extension of time to make your application? <input type="checkbox"/> Yes <input type="checkbox"/> No	
1a.1 If yes , then complete at least these sections of this application form and submit: B: Applicant Details C: Decision to be reviewed H: Time extension I: Applicant signature	1a.2 If no , then complete all sections of this application form and submit.	1b.1 If yes , then note the date agreed by Customs for you to lodge this application: Reference number on the letter which advised the extension was granted: Complete all sections of this application form and submit.	1b.2 If no , then an application is not eligible and will not be accepted. You should not complete or lodge this application form.

B. Applicant details

Applicant:		TSW Registration code:	
Agent or Representative: <i>Only use if you are completing this form for the applicant</i>		Declarant code:	
Contact person for this application:			
Contact phone number(s):	() <i>Business</i>	() <i>Mobile</i>	
Contact email:			
Address for correspondence:			

C. Decision to be reviewed

Reference number:	Entry number (if applicable):
Date issued:	Issued by:
<p>Type of decision, if known:</p> <p><input type="checkbox"/> Assessment of duty on goods not entered – s113</p> <p><input type="checkbox"/> Assessment of duty on certain alcohol – s114</p> <p><input type="checkbox"/> Assessment of excise duty on beer or wine wrongly entered as exempt from duty on the grounds of personal use – s115</p> <p><input type="checkbox"/> Assessment of excise-equivalent duty on goods imported for further manufacture but otherwise dealt with - s116</p> <p><input type="checkbox"/> An assessment, or reassessment, made by Customs for a provisional value or a final Customs value – s117</p> <p><input type="checkbox"/> Decision that duty is payable on goods missing or wrongfully removed from a Customs-controlled area - s138</p> <p><input type="checkbox"/> Demands for duty owing on cargo, stores or other goods unlawfully landed in or from a craft in New Zealand - s139</p> <p><input type="checkbox"/> Statements of liability for compensatory interest and late payment penalties - s164</p> <p><input type="checkbox"/> Not refunding or remitting compensatory interest or a late payment penalty - s173</p> <p><input type="checkbox"/> Issuing of, or amount of, an administrative penalty – s291</p> <p><input type="checkbox"/> Refusal to remit or refund a further penalty for late payment of an administrative penalty - s292</p> <p><input type="checkbox"/> Not sure</p>	

D. Facts and circumstances

Describe the facts and circumstances of the decision to be reviewed in this application.

Continue on a separate sheet if required. Then sign and attach the sheet to this form.

E. Matters to be considered for review

Explain the grounds on which you are requesting a review.

Which part of the decision do you want Customs to review?

- Legal basis of decision
- Calculation of assessment/penalty
- Other matter relevant to the decision – please detail.

Continue on a separate sheet if required. Then sign and attach the sheet to this form.

F. Applicant's opinion

Explain the reasons you disagree with the decision. Include any information that supports these reasons.

Continue on a separate sheet if required. Then sign and attach the sheet to this form.

G. Relevant supporting documents

Please attach relevant supporting documents and list them here:

-
-
-
-

H. Time extension

Are you seeking an extension of time to make this application?

Yes No

If you have already been granted a time extension by Customs for making this application, then note the extended date here:

If **yes**, complete the following fields. If **no**, go on to section I, below.

How many extra working days are you requesting to make your application (i.e. more than the standard 20 working days from the date of the decision):

What are the reasons that you require additional time?:

Note: If the timeframe is extended you will resubmit this application form with all sections completed.

I. Applicant signature

Name:

Designation or title:

Signature:

Date: / /

Checklist

Before you submit this form please check that you have:

- answered every question
- signed and dated this form
- attached all relevant documents.

Application fee

There is no fee for an administrative review by Customs.

Where to send your completed application

Fill in the PDF version (or print, complete and scan this form). Email your application form and supporting documents to: AdminReview@customs.govt.nz, or

Post your application form and supporting documents to:

New Zealand Customs Service
Customs Administrative Review
P O Box 29
Shortland Street
Auckland 1140

Office information

Date application received:

Application number: