

DISALLOWABLE INSTRUMENT



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 (Nil Returns) Rules 2018

Signed at Wellington

This 12th day of August 2018

Carolyn Tremain

Comptroller of Customs

Customs (Nil Returns) Rules 2018

CR 2018/NIL1

Table of Contents

Part 1	Rules	3
Section 1	Title, application, and commencement	3
1.1	Title	3
1.2	Application and purpose	3
1.3	Commencement	3
1.4	Interpretation	3
Section 2	Form and manner for nil return	3
2.1	Nil return to be made in the way prescribed	3
2.2	Form of return	4
2.3	Manner in which return to be provided	4
2.4	Notes	4
Part 2	Schedules	5
Schedule 1	Electronic Message Format E3N	5
Schedule 2	Nil returns	6

Part 1

Rules

Section 1 Title, application, and commencement

1.1 Title

These Rules are the *Customs (Nil Returns) Rules 2018*.

1.2 Application and purpose

These Rules apply to nil returns required to be made by licensees of Customs-controlled area in accordance with section 82(2) of the Act, and are made for the purpose of prescribing the way in which returns 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 and includes a form in an electronic message format the content of which is prescribed by the Chief Executive

Trade Single Window (TSW) means the computer system application jointly managed by Customs and the Ministry for Primary Industries as part of the Joint Border Management System that enables parties involved in international trade and transport to submit craft and cargo clearance data that is required by New Zealand border agencies electronically, once, through one entry point

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 and manner for nil return

2.1 Nil return to be made in the way prescribed

Every nil return required under section 82(2) of the Act must be made in accordance with 2.2, 2.3 and 2.4.

2.2 Form of return

Every nil return must be in Electronic Message Format E3N as specified in Schedule 1 to these Rules.

2.3 Manner in which return to be provided

2.3(1) Every return made under 2.2 of this Rule must be made using the JBMS and completed in accordance with Schedule 2 to these Rules.

2.3(2) A nil return must be submitted to the JBMS through the Excise Declaration function in TSW.

2.4 Requirement to provide answers and make declaration

2.4(1) The person making a nil return in the form specified under 2.2 must provide the answers to all matters as are required in or by that form.

2.4(2) Where the form requires a declaration to be made, the person must make any such declaration.

Every nil return must include all mandatory information required by the forms and any additional information necessary for the return.
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2.5 Notes

Where any prescribed form contains any explanatory or other notes such notes do not form part of the prescription but are intended for the guidance of the person in the completion of the return.

Part 2

Schedules

Schedule 1

2.2(1) - Electronic Message Format E3N

Submitter Code
Declarant code
Declarant Phone and/or Email
Broker code (if lodged by broker)
Senders Reference Number
Excise Period
Processing port
Excise Client Code
Customs-controlled area (CCA) Code
Customs Payment Method

Summary Totals

Total Amount

Detail Lines

Line Item Number
Goods Description
Excise Item
Statistical Quantity
Supplementary Quantity

Schedule 2

PART A

NIL RETURNS

General requirements:

- (a) The nil return is to be made using the Excise declaration utility in TSW
- (b) There are no relevant duties or levies payable for a nil return and the total payable for the return should be stated as '0.00'.
- (c) The declaration on the return is to be completed in full.
- (d) The requirements for completing Electronic Message Format E3N are set out below.
- (e) "CCA" when used in this Schedule is an abbreviation for Customs-controlled area.
- (f) All fields on the electronic format must be completed unless otherwise stated.

ELECTRONIC MESSAGE

Entry Number

Note: This number is created by Customs and the field is to be left blank.

Client Reference

Note: This is used as a means of identifying a client's return and must be a unique number for the transaction within the client's system.

Processing Port

Notes:

- i. This field in the electronic format is used to identify the Customs office at which processing is requested.
- ii. The codes for requested processing ports are set out at the end of this Schedule.

Payment Method

Note: This should be set to CASH

Licensee/Owner and Code

Notes:

- i. Only the code is to be stated.
- ii. The code is available on request made to Customs.

Agent and Code

Notes:

- i. Only the code is to be stated.
- ii. Where the licensee/owner and agent codes are the same, the agent's name and code are to be left blank.

Customs-controlled area and Code

Notes:

i. Only the code is required. Where a licensee has more than one CCA code, Customs may provide guidance.

Entry Period

Notes:

- i. Licensees/owners have been allocated reporting periods on a monthly, six monthly, and annual basis.
- ii. State the month and year that to which the nil return relates. If the return period is longer than one month, the last month of the reporting period should be stated.

Remarks

Notes:

- i. This allows additional information to be supplied.

Detail Line Number

Note: Only one detail line is to be completed for a nil return

Description of Goods

Notes:

- i. The goods description should be stated as 'ALCOHOLIC PRODUCTS – NIL'.

Excise Item

Notes:

- i. State an excise classification by reference to the excise item number and statistical key code in accordance with Part A of the Excise and Excise-equivalent Duties Table.
- ii. An excise code must be given. This can be the code of any alcoholic product manufactured in the CCA

Statistical Unit and Statistical Quantity

Note: This should be listed as zero ('0')

Total Payable NZ \$

Note: 0.00 is to be listed for nil returns.

PART B

Processing Ports:

NZAKL	Auckland	NZNSN	Nelson
NZCHC	Christchurch	NZNPL	New Plymouth
NZDUD	Dunedin	NZTRG	Tauranga
NZIVC	Invercargill	NZWLG	Wellington
NZNPE	Napier		