



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 (Amendment of Provisional Value) Rules 2024

Signed at Wellington

This 9th day of December 2024

Christine Stevenson

Chief Executive, New Zealand Customs Service

Customs (Amendment of Provisional Value) Rules 2024

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Part 1

Rules

Section 1 Preliminary provisions

1.1 Title

These rules are the Customs (Amendment of Provisional Value) Rules 2024.

1.2 Commencement

These rules come into force on 30 January 2025.

1.3 Application and purpose

1.3(1) These rules apply to importers who are required to amend a provisional Customs value assessment to include the final Customs value under section 112(2) of the Act.

1.3(2) These rules prescribe the way in which an amendment of a provisional Customs value assessment is made under section 112(2) 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

final Customs value in relation to goods means the final Customs value of the goods determined in accordance with Schedule 4 of the Act

provisional Customs value in relation to goods is a Customs value made in accordance with section 102(1) 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 (Amendment of Provisional Value) Rules 2018 are revoked.

Section 2 Form and manner for providing final Customs value

2.1 Final Customs value must be made in the way prescribed

An importer who must amend a provisional Customs value under section 112 of the Act must do so in accordance with rule 2.2.

2.2 Form of final Customs value

- 2.2(1) This clause applies to an importer who must amend a provisional Customs value under section 112 of the Act.
- 2.2(2) An importer must—
- (a) provide Customs with the information specified in Schedule 1; and
 - (b) if requested by a Customs officer, provide the information specified in Schedule 2; and
 - (c) provide that information in a form or medium approved by the chief executive (*see* rule 2.3).
- 2.2(3) In addition to the information that must be provided under rule 2.2(2), if relevant to their provisional Customs value amendment, an importer must—
- (a) provide Customs with the information specified in Schedule 3; 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 Schedules 1, 2, and 3.

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

2.4 Alterations to forms

- 2.4(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.
- 2.4(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

Schedules

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Schedule 1

Prescribed Information for amending provisional value assessment

r 2.2(2)(a)

The following information in relation to the final Customs value:

- The importer's client code
- The period of time covered by the reconciliation
- The aggregate of provisional Customs values declared in all entries
- The aggregate final Customs value for all entries
- The aggregate total amount of new duty liability or new entitlement to refund, as the case may be.

Schedule 2

Information to be provided to Customs upon request

r 2.2(2)(b)

An importer amending a provisional assessment must include the following information if requested by a Customs officer:

- A list of all import entries containing provisional values made in the reconciliation period specified under Schedule 1 and for each entry listed:
 - the provisional Customs value declared
 - the final Customs value
 - an assessment of new liability or refund amount, broken down by duty type.

Schedule 3

Additional information to be provided to Customs

r 2.2(3)

An importer amending a provisional assessment may include the following supplementary documentation with the amended assessment reconciliation, if that supplementary documentation is relevant to that reconciliation:

- a manual refund application, if applicable
- a spreadsheet showing the calculations for each entry
- any supporting documentation which demonstrates year-end price adjustments, including (without limitation):
 - invoices
 - debit notes
 - credit notes
 - annual financial statements
- any other information the importer considers relevant to the assessment.

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 30 January 2025, are the Customs (Amendment of Provisional Value) Rules 2024. They replace the Customs (Amendment of Provisional Value) Rules 2018 (the **Former Rules**).

These rules prescribe the way in which importers must amend provisional Customs valuations to its final Customs value as required by section 112 of the Customs and Excise Act 2018 (the **Act**).

The key provisions are *rule 2.2* and the *Schedules*, which prescribe the information required to be submitted to Customs.

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 section 112 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.

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