



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 (Applications for Customs Rulings) Rules 2024

Signed at Wellington

This 18th day of April 2024

Christine Stevenson

Chief Executive, New Zealand Customs Service

Customs (Applications for Customs Rulings) Rules 2024

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Part 1

Rules

Section 1 Preliminary provisions

1.1 Title

These rules are the Customs (Applications for Customs Rulings) Rules 2024.

1.2 Commencement

These rules come into force on 20 May 2024.

1.3 Application and purpose

1.3(1) These rules apply to persons making an application for a Customs ruling under section 333 of the Act.

1.3(2) These rules prescribe the way in which applications under section 333 of the Act are to be made.

1.4 Interpretation

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

Act means the Customs and Excise Act 2018

Regulations means the Customs and Excise Regulations 1996

Tariff has the meaning given to it under section 2 of the Tariff Act 1988.

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 (Applications for Customs Rulings) Rules 1997 and the Customs (Applications for Valuation Rulings) Rules 2018 are revoked.

Section 2 Applications for Customs rulings

2.1 Application for a ruling relating to classification or concession

2.1(1) This clause applies to a person who applies for a Customs ruling in respect of—

(a) The Tariff classification of goods, for the purposes of section 333(1)(a) of the Act; or

- (b) The excise classification of goods, for the purposes of section 333(1)(b) of the Act; or
- (c) The applicability of a specified duty concession under the Tariff Act 1988, for the purposes of section 333(1)(d) of the Act.

2.1(2) A person must—

- (a) provide Customs with the information specified in Schedule 1; and
- (b) provide that information in a form or medium approved by the chief executive (*see* rule 2.6).

2.2 Application for a ruling relating to a place of produce or manufacture

2.2(1) This clause applies to a person who applies for a Customs ruling as to whether goods are, for the purposes of the Tariff or the Regulations, the produce or manufacture of a particular country or group of countries, for the purposes of section 333(1)(c) of the Act.

2.2(2) A person must—

- (a) provide Customs with the information specified in Schedule 2; and
- (b) provide that information in a form or medium approved by the chief executive (*see* rule 2.6).

2.3 Application for a ruling relating to the application of regulations made under section 407

2.3(1) This clause applies to a person who applies for a Customs ruling as to the correct application of any regulations made under section 407 of the Act, for the purposes of section 333(2)(a) of the Act.

2.3(2) A person 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 2.6).

2.4 Application for a valuation ruling

2.4(1) This clause applies to a person who makes an application for a valuation ruling, for the purposes of section 333(2)(b) of the Act.

2.4(2) A person must—

- (a) provide Customs with the information specified in Schedule 4; and
- (b) provide that information in a form or medium approved by the chief executive (*see* rule 2.6).

2.5 Requirement to provide answers and make declaration

2.5(1) The person making an application under these Rules must provide the answers to all matters as are required in or by the applicable form.

2.5(2) Where the form in these Rules requires a declaration to be made, the person must make any such declaration.

2.6 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, 3, and 4.

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

2.7 Alterations to forms

2.7(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.

2.7(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 an application for a ruling relating to classifications or concessions

r 2.1

General requirements and notes:

- (a) A single application can be made for both a Tariff classification and concession ruling on the same particular goods. A separate application is, however, required for each separate item.
- (b) The application must be accompanied by the goods or a sample of the goods.
- (c) The chief executive of the New Zealand Customs Service may, at any time, request information from the applicant if it is considered that such information is relevant to the proper consideration of the application.
- (d) Applicants may inform the New Zealand Customs Service whether any of the information supplied should not be made public and, if so, provide reasons for this.
- (e) An application for a Ruling must be legible and complete in all material detail.
- (f) Where appropriate an application should be supported by illustrations or other adequate identification. Supporting documentation may also be provided directly by the manufacturer or supplier.
- (g) Additional comments may be provided on a separate sheet, signed and dated and attached to the form approved under these Rules.
- (h) At any time after a Ruling is made, the applicant may be required to satisfy the chief executive that the facts and information on which the Ruling was made remain correct and, where applicable, that any conditions on which the Ruling was made have been complied with.

The following information in relation to the applicant:

- Full name
- Physical address
- Address for correspondence (if different from physical address)
- Client code
- Agent (if applicable)
- Contact person
- Contact email address
- Contact telephone number
- Contact facsimile

- Applicant's signature and date of signature

The following information in relation to the application:

- Type of ruling sought (Tariff Classification, Excise Classification, or Concession)
- Relevant Tariff/Excise classification and concession reference to which the application relates
- Applicant's position/opinion on matter in question (including any relevant comments, reasons, and concession descriptions and Tariff items under which the relevant concession is listed)

The following information in relation to the goods:

- Full description of the goods
- Composition of the goods
- Use of the goods
- For tariff classification or concession ruling applications only:
 - Form in which the goods are imported
 - Ports where goods will be landed
- For Excise classification ruling applications only:
 - Part I Tariff classification (if known)
 - Alcohol content (if applicable)
 - Name and address of manufacturer
 - Place of manufacture

Schedule 2

Prescribed Information for an application for a ruling relating to a place of produce or manufacture

r 2.2

General requirements and notes:

- (a) An application for a Ruling must be accompanied by information and supporting documentation establishing that the goods for which a Ruling is sought meet the rules of origin criteria as set out in the Customs and Excise Regulations 1996. This requires the establishment of the correct origin category under which the goods fall, as well as the details necessary to prove that the goods meet the particular rule of origin.
- (b) A separate application is required for each good on which a Ruling is sought.
- (c) An application for a Ruling must be legible and complete in all material detail.
- (d) Where appropriate, an application for a Ruling should be supported by sufficient information. Supporting information and documentation may be provided directly by the manufacturer or by other parties as required to establish that the goods meet the rule of origin.
- (e) The chief executive of the New Zealand Customs Service may, at any time, request information from the applicant if it is considered that such information is relevant to the proper consideration of the application.
- (f) At any time after a Ruling is made, the applicant may be required to satisfy the chief executive that the facts and information on which the Ruling was made remain correct and, where applicable, that any conditions on which the Ruling was made have been complied with.
- (g) Additional comments may be provided on a separate sheet, signed and dated and attached to the form approved under these Rules.

The following information in relation to the applicant:

- Full name
- Physical address
- Client code
- Agent (if applicable)
- Agent's address (if applicable)
- Contact person
- Contact email address

- Contact telephone number
- Contact facsimile
- Applicant's signature and date of signature

The following information in relation to the application:

- Applicant's opinion as to what the ruling should be

The following information in relation to the goods:

- Description of particular goods that are the subject of the application
- Details of the manufacturer of the goods (including name, address, and phone number of the manufacturer)
- Country or country group relating to the application
- Origin category relating to the application

Schedule 3

Prescribed Information for an application for a ruling relating to the application of regulations made under section 407 of the Act

r 2.3

General requirements and notes:

- (a) An application for a Ruling must be accompanied by all information that is relevant for a proper consideration of the application. Depending on the nature of the application, information that may be required could be one or more of the following: manufacturing processes, diagrams, flow charts, technical data, information from the manufacturer (if different from the applicant), information from the supplier of materials to the manufacturer.
- (b) A separate application is required for each particular matter on which a Ruling is sought.
- (c) An application for a Ruling must be legible and complete in all material detail.
- (d) Where appropriate, an application for a Ruling should be supported by sufficient information. Supporting information and documentation may be provided directly by the manufacturer or by other parties as required to establish the facts relating to the application.
- (e) The chief executive of the New Zealand Customs Service may, at any time, request information from the applicant if it is considered that such information is relevant to the proper consideration of the application.
- (g) Additional comments may be provided on a separate sheet, signed and dated and attached to the form approved under these Rules.

The following information in relation to the applicant:

- Full name
- Physical address
- Client code
- Agent (if applicable)
- Agent's address (if applicable)
- Contact person
- Contact email address
- Contact telephone number
- Contact facsimile
- Applicant's signature and date of signature

The following information in relation to the application:

- The regulation that is the subject of the application
- Matter upon which a ruling is sought
- Full and complete information relevant to the ruling on the matter specified

Schedule 4

Prescribed Information for an application relating to a valuation ruling

r 2.4

General requirements and notes:

Customs' website provides guidance on the supporting documentation that may be attached to these types of application.

The following information in relation to a valuation ruling application:

- Name of applicant and, if the information is provided by an agent, the name of that agent acting for and on behalf of the applicant.
- Importer code.
- Name of the contact person.
- Contact person's phone number.
- Contact person's email address.
- Address for correspondence.
- A description of the facts and circumstances for the ruling and, if applicable, the goods that are covered by the application.
- An explanation of the matters on which the ruling is sought.
- An opinion as to what the ruling should be, including commentary explaining the basis for the opinion.
- All supporting documents that are relevant to the ruling application.
- Applicant's signature, date of signature, and designation or title of signatory

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 20 May 2024, are the Customs (Applications for Customs Rulings) 2024. They replace the Customs (Applications for Customs Rulings) Rules 1997 and the Customs (Applications for Valuation Rulings) Rules 2018 (the **Former Rules**).

These rules prescribe the way in which a person may apply for a Customs ruling under section 333 of the Customs and Excise Act 2018 (the **Act**):

- *Rules 2.1 to 2.4* establish the requirements for applications for Customs rulings in relation to various matters.
- *Schedules 1 to 4* sets out the information required in each of the different application forms for Customs rulings.

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 sections 335(1)(a) and section 421(1) 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 2.6 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 Schedules 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.

Date of notification in the *Gazette*: 19 April 2024.
