



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 (Nil Returns) Rules 2024

**Signed** at Wellington

This 18<sup>th</sup> day of April 2024

Christine Stevenson

Chief Executive, New Zealand Customs Service

# Customs (Nil Returns) Rules 2024

## Table of Contents

<b>Part 1</b>	<b>Rules</b>	<b>3</b>
<b>Section 1</b>	Preliminary provisions	3
<b>1.1</b>	Title	3
<b>1.2</b>	Commencement	3
<b>1.3</b>	Application and purpose	3
<b>1.4</b>	Interpretation	3
<b>1.5</b>	Revocation	3
<b>Section 2</b>	Form and matter of nil return	3
<b>2.1</b>	Nil return to be made in the way prescribed	3
<b>2.2</b>	Form of return	4
<b>2.3</b>	Manner in which return to be provided	4
<b>2.4</b>	Requirement to provide answers and make declaration	4
<b>2.5</b>	Alterations to forms	4
<b>Part 2</b>	<b>Schedules</b>	<b>5</b>
<b>Schedule 1</b>	Electronic Message Format E3N	6
<b>Schedule 2</b>	Manner in Which Return to be Provided	7
	Explanatory note	10

# Part 1

## Rules

### Section 1 Preliminary provisions

#### 1.1 Title

These rules are the Customs (Nil Returns) 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 nil returns required to be made by licensees of Customs-controlled areas in accordance with section 82(2) of the Act.

1.3(2) These Rules prescribe the way in which returns are to be made under section 82(3) 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

**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.

#### 1.5 Revocation

The Customs (Nil Returns) Rules 2018 are revoked.

### Section 2 Form and manner for nil returns

#### 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 rules 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**

Every return made under rule 2.2 of these Rules must –

- (a) be submitted to the JBMS through the Excise Declaration Function in TSW; and
- (b) be completed in accordance with Schedule 2 to these Rules.

**2.4 Requirement to provide answers and make declaration**

2.4(1) The person making a nil return in the form specified under rule 2.2 of these Rules 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.

**2.5 Alterations to forms**

2.5(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.

2.5(2) 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**

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<b>Schedule 1</b>	Electronic Message Format E3N	<b>6</b>
<b>Schedule 2</b>	Manner in Which Nil Return to be Provided	<b>7</b>

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## Schedule 1

### Electronic Message Format E3N

r 2.2

- 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

### Manner in Which Nil Return to be Provided

r 2.3

#### Part A

##### General Requirements:

- The nil return is to be made using the Excise declaration utility in TSW
- 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'.
- The declaration on the return is to be completed in full.
- The requirements for completing Electronic Message Format E3N are set out below.
- "CCA" when used in this Schedule means Customs-controlled area.
- 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:

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

###### Payment Method

Note: This should be set to CASH.

### **Licensee/Owner and Code**

Notes:

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

### **Agent and Code**

Notes:

- Only the code is to be stated.
- 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**

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

### **Entry Period**

Notes:

- Licensees/owners have been allocated reporting periods on a monthly, six monthly, and annual basis.
- State the month and year 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**

Note: 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**

Note: The goods description should be stated as 'ALCOHOL PRODUCTS – NIL'.



## **Excise Item**

Notes:

- 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.
- 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		

## 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 (Nil Returns) Rules 2024. These rules replace the Customs (Nil Returns) Rules 2018 (the **Former Rules**).

Licensees of Customs-controlled areas (CCA) must make a nil return to Customs under section 82 of the Customs and Excise Act 2018 (the **Act**) if during a prescribed period, specified goods are held in a CCA and none of the goods are removed from the CCA, or if their removal does not constitute being removed for home consumption.

These rules set out the form and manner in which nil returns made under section 82 of the Act are to be made to Customs:

- *Rule 2* requires nil returns to be made in Electronic Message Format E3N and submitted to the JBMS through the Excise Declaration Function in the Trade Single Window platform (TSW).
- *Schedules 1 and 2* set out the requirements of the detailed requirements for the form and manner of, and information to be provided in, the nil return.

These rules do not substantially alter the effect of the Former Rules, but instead modernise the drafting and structure of them.

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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](http://www.customs.govt.nz).

These rules are administered by the New Zealand Customs Service.

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