2026/231

Customs and Excise Amendment Regulations (No 2) 2026

Cindy Kiro, Governor-General

Order in Council

At Wellington this 10th day of August 2026

Present:
Her Excellency the Governor-General in Council

These regulations are made under section 403(1) of the Customs and Excise Act 2018 on the advice and with the consent of the Executive Council.

Contents

Regulations

1 Title

These regulations are the Customs and Excise Amendment Regulations (No 2) 2026.

2 Commencement

These regulations come into force on 10 September 2026.

3 Principal regulations

These regulations amend the Customs and Excise Regulations 1996.

4 Regulation 2 amended (Interpretation)

In regulation 2(1), definition of **specified alcoholic products**, after “specified in items”, insert “99.05, 99.06, and”.

5 Regulation 9 revoked (Form of licence)

Revoke regulation 9.

6 Regulation 20B replaced (Access to business records)

Replace regulation 20B with:

20B Access to business records

(1) A person to whom section 357 of the Act applies must give the Customs access to the records that the person is required to keep under section 354 of the Act, in a way that—

(a) enables the Customs to access the information from within New Zealand; and

(b) allows for a connection to a Customs device or electronic system through which the required information may be viewed, copied, or used; and

(c) reliably assures that the integrity of the information is maintained.

(2) For the purposes of this regulation, the integrity of information is **maintained** only if the information remains complete and unaltered, except for the addition

of any endorsement or immaterial change that arises in the normal course of communication, storage, or display.

7 Regulation 23 amended (When entry of imported goods deemed to be made)

In regulation 23(a), replace “JBMS” with “Joint Border Management System”.

8 Regulation 24 amended (Passing of entry of imported goods)

In regulation 24(a), replace “JBMS” with “Joint Border Management System”.

9 Regulation 51ZF amended (Direct consignment)

Replace regulation 51ZF(2)(b) with:

(b) goods whose transport involves transit (with or without temporary storage of up to 12 months) through the territory of 1 or more other countries if,—

(i) while in transit through the territory of a country, the goods are under the control of the customs administration of that country; and

(ii) the goods do not undergo any operation in the territory of that country other than the following:

(A) unloading and reloading:

(B) repacking:

(C) splitting a consignment of goods into different consignments:

(D) labelling or marking required by the domestic law of New Zealand:

(E) any operation required to preserve the goods in good condition.

10 Regulation 51ZY replaced (Interpretation)

Replace regulation 51ZY with:

51ZY Interpretation

In regulation 51ZZ, **CEP Agreement** means the New Zealand–Hong Kong, China Closer Economic Partnership Agreement done at Hong Kong on 29 March 2010.

11 Regulation 51ZZ amended (Originating goods)

Revoke regulation 51ZZ(2).

12 Regulation 54 amended (When entry of excisable goods deemed to be made)

In regulation 54(a), replace "JBMS" with "Joint Border Management System".

13 Regulation 55 amended (Passing of entry of excisable goods)

In regulation 55(a), replace "JBMS" with "Joint Border Management System".

14 Regulation 57B amended (Specified alcoholic products: time for payment of excise duty)

In regulation 57B(1)(a), after "in which those products are removed", insert "(except if the products are removed in November, in which case the duty must be paid by 15 January the following year)".

15 Regulation 58 amended (Duty credits)

In regulation 58, delete "or excise-equivalent duty".

16 Regulation 59 amended (Business records)

(1) In regulation 59(1), replace "the licensee, importer, or exporter, as the case may be," with "the specified person".

(2) In regulation 59(2)(e), replace "the licensee, importer, exporter, or agent" with "the specified person".

17 Schedule 2, form 2 revoked

In Schedule 2, revoke form 2.

18 Schedule 2, form 16 amended

(1) In Schedule 2, form 16, under the heading "**Remittance advice**", delete "cash/EFTPOS/credit card/cheque".

(2) In Schedule 2, form 16, under the heading "**Payment of infringement fee**",—

- (a) replace "cash, cheque, electronic transfer, or credit card" with "[*specify method(s)*]"; and
- (b) delete "Cheques must be payable to the New Zealand Customs Service, crossed and marked "Not transferable", and sent with the infringement or reminder notice to [*address*]."; and
- (c) delete "Payment may be made at The Customhouse, 50 Anzac Avenue, Auckland or any other New Zealand Customs Service office. Refer to Customs website [*website*] for the location of Customs offices.".

19 Schedule 2, form 17 amended

In Schedule 2, form 17, under the heading "**Payment of infringement fee**",—

- (a) replace "cash, cheque, electronic transfer, or credit card" with "[*specify method(s)*]"; and

(b) delete “Cheques must be payable to the New Zealand Customs Service, crossed and marked “Not transferable”, and sent with the infringement or reminder notice to [*address*].”; and

(c) delete “Payment may be made at The Customhouse, 50 Anzac Avenue, Auckland or any other New Zealand Customs Service office. Refer to Customs website [*website*] for the location of Customs offices.”.

Rachel Hayward,
Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations but is intended to indicate their general effect.

These regulations, which come into force on 10 September 2026, amend the Customs and Excise Regulations 1996. The amendments—

- widen the definition of specified alcoholic products in regulation 2(1) to align payment and entry dates for licensees who manufacture both alcoholic beverages and alcoholic products; and
- revoke regulation 9, which prescribes the form of licence to be granted for a Customs-controlled area, and form 2, which sets out the prescribed licence. The prescribed form will be replaced by an internal New Zealand Customs Service (**Customs**) form; and
- replace regulation 20B, which prescribes the manner in which persons must give Customs access to required records, to reflect modern business practices; and
- replace the references to “JBMS” in regulations 23, 24, 54, and 55 with references to “Joint Border Management System”; and
- align regulations 51ZF and 51ZY with the upgraded New Zealand–China Free Trade Agreement, which entered into force in April 2022; and
- revoke the requirement in regulation 51ZZ to obtain a certificate of origin for certain apparel items imported from Hong Kong under the New Zealand–Hong Kong, China Closer Economic Partnership Agreement; and
- extend the deadline in regulation 57B for payment of excise duty relating to goods removed from a Customs-controlled area in November from the last working day in December to January 15 of the following year; and
- remove the reference to excise-equivalent duty in regulation 58; and
- clarify that regulation 59 applies to specified persons as defined in section 354 of the Customs and Excise Act 2018; and

- remove the references in forms 16 (infringement notice) and 17 (reminder notice) in Schedule 2 to outdated methods of payment (for example, cheque payment) to allow Customs the flexibility to specify payment methods.

Consistency with principles of responsible regulation

The New Zealand Customs Service provided the following documents relating to its review of this secondary legislation, and its process for developing it, for consistency with the principles of responsible regulation under the Regulatory Standards Act 2025:

- a consistency accountability statement on 16 July 2026:
- a summary of underpinning analysis on 16 July 2026.

Copies of these documents can be found at—

- www.customs.govt.nz/cer-amendment-2-2026-cas
- www.customs.govt.nz/cer-amendment-2-2026-sua

The New Zealand Customs Service considers that a statement from the maker under section 14(1)(b) of the Regulatory Standards Act 2025 is not required for this secondary legislation.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 13 August 2026.
These regulations are administered by the New Zealand Customs Service.

Wellington, New Zealand:
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