

VOTE *Customs*

Footnotes

- Note 1** Costs incurred pursuant to sections 111 to 113 and 117 and 275 of the Customs and Excise Act 1996.
- Note 2** Costs incurred pursuant to sections 12 and 13 of the Goods and Services Tax Act 1985.

Customs

VOTE MINISTER: Minister of Customs

ADMINISTERING DEPARTMENT: New Zealand Customs Service

The Minister for Customs is the Responsible Minister for the New Zealand Customs Service

Part B - Statement of Appropriations

Summary of Appropriations

	Appropriations to be Used				Total Appropriations \$000
	By the Department Administering the Vote		For Non-Departmental Transactions		
Types of Appropriation	Annual \$000	Other \$000	Annual \$000	Other \$000	
Operating Flows					
Classes of Outputs to be Supplied	73,804	-	-	-	73,804
Benefits and Other Unrequited Expenses	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	-	-	44	26,700	26,744
Capital Flows					
Capital Contributions	-	-	-	-	-
Purchase or Development of Capital Assets	-	-	-	-	-
Repayment of Debt	-	-	-	-	-
Total Appropriations for 2002/03	73,804	-	44	26,700	100,548
Total 2002/03 Main Estimates Appropriations	72,201	-	44	26,700	98,945

Part B1 - Details of Appropriations

	2002/03						Purpose of and Reasons for Change in 2002/03 Appropriations
	Main Estimates		Supplementary Estimates		Cumulative Vote		
	Annual \$000	Other \$000	Annual \$000	Other \$000	Annual \$000	Other \$000	
Appropriations							
Departmental Output Classes (Mode B Gross)							
D1 Policy Advice	2,588	-	(25)	-	2,563	-	The provision of policy advice on the management of border and revenue risks and ministerial servicing.
D2 Intelligence and Risk Assessment Services	4,049	-	(230)	-	3,819	-	The production of intelligence assessments and the provision of alerts relating to goods and people crossing the border.
D3 Clearance of International Passengers, Crew and Craft	23,367	-	1,258	-	24,625	-	The clearance of international passengers, crew and craft arriving in and departing from New Zealand.
D4 Clearance of Import, Export and Excise Transactions	23,939	-	458	-	24,397	-	The validation, checking, inspection, clearance and audit of all imports, exports and excise transactions.
D5 Revenue Collection, Accounting and Debt Management	2,680	-	129	-	2,809	-	The receipts and processing of import tariffs, goods and services tax and excise duty on fuel, tobacco and alcohol, and associated drawbacks and refunds.
D6 Surveillance, Search and Containment	4,765	-	568	-	5,333	-	The search and containment of craft, and surveillance of airports, waterfronts, and coastlines.
D7 Investigation of Offences	7,904	-	(379)	-	7,525	-	The proactive and reactive investigation of Customs and other offences.
D8 Prosecutions and Civil Proceedings	800	-	42	-	842	-	The prosecution of offences and civil proceedings relating to the hearing of applications for the release of seized goods.

D9 Technical Advisory Services	2,109	-	(218)	-	1,891	-	Customs rulings on tariff and excise classifications, concession interpretations, origin qualification and general advice to business. The Supplementary Estimates changes in this schedule reflect updated priorities, changed workloads and latest costing information.
Total Appropriations for Departmental Output Classes (Mode B Gross)	72,201	-	1,603	-	73,804	-	
Other Expenses to be Incurred by the Crown							
Refunds/Drawbacks of Customs Duty	-	25,000	-	-	-	25,000	New Zealand Customs Service refunds duties payable under the Tariff Act 1988 in particular circumstances set out in the Customs and Excise Act 1996. These include duties paid in error and duties paid on goods which are subsequently found to be faulty, damaged or pillaged. Drawback of duty is payable on imported goods which are subsequently re-exported (see note 1).
Refunds/Drawbacks of Excise Duty	-	1,500	-	-	-	1,500	Excise duty refunds made primarily for remission of penalty duty and refund of excise duty for goods entered for home consumption and subsequently exported (see note 1).
Refunds/Drawbacks of Goods and Services Tax	-	200	-	-	-	200	Refund of GST paid on imports by persons not registered as GST taxpayers, in the same circumstances as refunds/drawbacks of Customs duties are made (see note 2).
World Customs Organisation	44	-	-	-	44	-	New Zealand's contribution to the operating budget of the WCO.
Total Appropriations for Other Expenses to be Incurred by the Crown	44	26,700	-	-	44	26,700	
Total Appropriations	72,245	26,700	1,603	-	73,848	26,700	

Part F - Crown Revenue and Receipts

Part F1 - Current and Capital Revenue and Receipts

	2002/03			Explanation of 2002/03 Crown Revenue
	Main Estimates	Supplementary Estimates	Total Budgeted	
	\$000	\$000	\$000	
Current Revenue				
Tax Revenue				
Customs Duty	705,000	69,000	774,000	Customs duty is duty to which imported goods are subject under the Tariff Act 1988.
Excise Duty	2,223,500	98,000	2,321,500	Excise duty is imposed under the Customs and Excise Act 1996 on alcohol products, tobacco and tobacco products and petroleum products.
Goods and Services Tax	4,301,200	(150,000)	4,151,200	GST is imposed on imported goods under sections 12 and 13 of the Goods and Services Tax Act 1985.
Total Tax Revenue	7,229,700	17,000	7,246,700	
Non-Tax Revenue				
Sale of Seized Goods	700	600	1,300	Proceeds from the disposal of goods forfeited to the Crown, to recover non-payment or short payment of duties or for other illegalities.
Total Non-Tax Revenue	700	600	1,300	
Total Current Revenue	7,230,400	17,600	7,248,000	
Total Crown Revenue and Receipts	7,230,400	17,600	7,248,000	