

New Zealand

ARTICLE 4: PROCEDURES FOR APPEAL OR REVIEW

Customs Appeal Authority (RKC Guidelines General Annex 10)

- New Zealand administers Standard 10.5 by way of the Customs Appeal Authority (CAA).
- The CAA is an independent judicial body established under the Customs and Excise Act 2018 and administered by the Ministry of Justice.
- It hears appeals against the assessments, decisions, rulings, determinations or directions made under statute by the Chief Executive of the New Zealand Customs Service.
- The CAA can confirm, reverse, or amend a decision by the Chief Executive of the New Zealand Customs Service.
- A person can appeal against the decision of the CAA to the High Court. The High Court has jurisdiction over both criminal and civil matters, and deals with cases at first instance or on appeal from other courts and certain tribunals.
- The CAA is currently composed of one person, appointed by the Governor-General on the recommendation of the Minister of Customs and the Minister of Justice. However, more than one Authority can be established if required. Hearings are held throughout New Zealand.
- The CAA provides an easy access, low-cost way of appealing decisions of the Chief Executive of the New Zealand Customs Service. The CAA is independent of the New Zealand Customs Service and can hear cases “on the papers” without the need for parties to appear.
- The legal provisions governing the establishment and function of the CAA are found in Part 5 of the Customs and Excise Act 2018 (sections 348 to 353).
- The legal provisions governing the administration and operation of the CAA are found in Schedule 8 of the Customs and Excise Act 2018.
- The Customs and Excise Act 2018 is available on the following website: www.legislation.govt.nz.