

VOTE *Customs*

Customs

Overview

Departmental Appropriations

Departmental appropriations sought for Vote Customs in 2005/06 total \$105.650 million. This is intended to be spent as follows:

- \$4.288 million (4% of departmental appropriations in this Vote) on policy advice.
- \$3.949 million (4% of departmental appropriations in this Vote) on intelligence and risk assessment services.
- \$34.968 million (33% of departmental appropriations in this Vote) on clearance of international passengers, crew and craft.
- \$42.214 million (40% of departmental appropriations in this Vote) on clearance of import, export, and excise transactions.
- \$2.627 million (2% of departmental appropriations in this Vote) on revenue collection, accounting, and debt management.
- \$6.499 million (6% of departmental appropriations in this Vote) on surveillance, search, and containment.
- \$8.325 million (8% of departmental appropriations in this Vote) on investigation of offences.
- \$804,000 (1% of departmental appropriations in this Vote) on prosecution and civil proceedings.
- \$1.976 million (2% of departmental appropriations in this Vote) on technical advisory services.

Crown Revenue

The New Zealand Customs Service expects to collect \$8,205 million of Crown revenue in 2005/06.

Details of how the appropriations are to be applied appear in Parts B1, C, D and E of this Vote. Details of Crown revenue appear in Part F.

Terms and Definitions Used

ASEAN	Association of South East Asian Nations
CEP	Closer Economic Partnership
WCO	World Customs Organisation
WTO	World Trade Organisation

Customs

VOTE MINISTER: Minister of Customs

ADMINISTRATING DEPARTMENT: New Zealand Customs Service

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

Part A - Statement of Objectives and Trends

A1 - Objectives for Vote Customs

The New Zealand Customs Service (Customs) exists to protect New Zealand's borders and revenue in order that New Zealanders may live in safety while actively participating in the global community.

The growing inter-connectedness of the world we live in has resulted in a steady growth in the range and complexity of risks that Customs is required to manage at the border. The freer movement of goods and people increases the risk that geographically more remote locations will be exposed to the impact of transnational criminal activity. In 2004, the majority of significant drug seizures made by Customs could be attributed to activities of international drug trafficking syndicates.

Advances in technology have increased the sophistication of risks to be managed. Technology has had a large impact on the trading in objectionable material, with sources such as the Internet and optical disks making it more readily accessible and easier to conceal. Effectively responding to the increased breadth and sophistication of risk requires increased proactivity in risk identification; a coordinated whole-of-government approach; improved interoperability with other departments; and effective engagement with domestic and international law enforcement agencies so that risk promoters can be dealt with wherever they are located.

The threat posed by international terrorism remains a key issue for New Zealand and the international community with little sign that it will abate in the medium term. Customs has developed an overall security strategy, covering trade, travel and border enforcement, to address risk. The Government provided funding to implement the Trade Security Strategy and to enhance security in the air and marine environments. Further enhancements are being identified, including developing a close inshore patrol capability.

The number of cross-border transactions of passengers, goods, and craft continues to increase. Resulting volume pressures require a continued focus on the need to balance protection from risk with facilitation of movement. Customs needs to ensure that it meets required risk management standards in a heightened security environment, while at the same time maintaining facilitation standards against a background of increasing volumes. Finding this balance is complex and the government has approached it on two fronts: ensuring there is a sound basis for the funding of border clearance services; and agreeing to a desired facilitation standard for all border agencies for passenger clearance. Greater use of technology is also key.

The removal of tariffs and other impediments to free trade, such as agricultural subsidies, has the potential to deliver significant benefits for New Zealand exporters, especially the agricultural sector. While achieving a positive result through the WTO negotiations remains the highest priority for the government, an increasingly important

development in international trade negotiations is the movement towards bilateral Closer Economic Partnerships (CEPs) to complement the multilateral negotiations of the Doha Round. The Government has set a demanding programme of trade negotiations with our trading partners in the Asia-Pacific, including a recently completed CEP with Thailand, ongoing negotiations with Singapore and Chile, and the commencement of negotiations with China, ASEAN, and Malaysia. Customs is a major contributor to Government's trade negotiations policy, providing advice through the Ministry of Foreign Affairs and Trade and the Ministry of Economic Development to ensure that proposed Rules of Origin are enforceable, and monitoring and enforcing those rules once agreements have come into effect.

There have been many changes to Customs' internal and external environments in the past few years. The organisation has increased in size by 50%, and funding has increased by 60%. Customs has responded well to external drivers to change the way things are done, and as a result, is now a much bigger organisation facing high expectations from government, business and sector interests. Customs is now addressing how to maintain a 'whole of Customs, one Service' outlook across the organisation and to develop and implement strategies and capabilities to future-proof the organisation.

An Organisation Development strategy provides a description of the planned direction for Customs, with five strategic goals identified. The goals are about supporting performance and development, ensuring capacity to meet increasing complex requirements and expectations, developing the ability to anticipate and respond to changing needs, aligning systems with corporate and operational requirements and building Customs' profile as thought and operations leaders.

A full explanation of the current environment and further information about the Organisation Development strategy are included in Customs' *Statement of Intent 2005-06*.

Outcomes

Customs developed a set of outcomes in 2003 to address the changing environment and provide focus for future direction. These are detailed below.

Outcome	Rationale
<p>Border Security:</p> <p>The domestic and international communities have confidence in New Zealand's border security and the security of New Zealand's trade and travel channels.</p>	<p>Customs has a major role in ensuring that domestic and international communities have confidence in our border security and the security of our trade and travel channels. As well as protecting New Zealand from harm, border security protects our international reputation and this is critical for our exporters and tourism industry.</p>
<p>Community Protection:</p> <p>Risks associated with the flow of people, goods and craft into and out of New Zealand are prevented from harming New Zealand's community, economy and environment.</p>	<p>Customs has a major role in protecting New Zealand from the risks of participating in the global economy. These are the risks associated with the flow of people, goods and craft into and out of New Zealand, such as transnational organised crime, illicit drugs, objectionable material, counterfeit and pirated goods, and illegal migration.</p>

Outcome	Rationale
<p>Revenue:</p> <p>All customs and excise revenue that is lawfully due is collected.</p>	<p>Collecting all customs and excise revenue that is lawfully due is a long-standing core function for Customs. The focus is on continuing highly efficient and cost-effective collection and to accurately identify the customs and excise revenue due.</p>
<p>Trade Support:</p> <p>Legitimate and compliant trade is fostered by efficient border regulation.</p>	<p>The heightened international focus on border security has the potential to increase the cost of trade. While border security is fundamental to Customs' role, fostering legitimate and compliant trade by way of effective regulation and minimum imposition is critical to New Zealand's economy.</p> <p>Customs has an important role in negotiating, monitoring and enforcement of free trade agreements, and in giving effect to the outcomes of such agreements.</p>

Key Initiatives for 2005/06

Customs has developed an Organisation Development strategy to ensure that its processes and management structure remain aligned with the operational requirements of a much bigger organisation, and to ensure that recent enhancements to its capability can be sustained, and increased stakeholder expectations met.

As part of the strategy, Customs has revised its Vision, Mission, and Values. The revisions reflect Customs' desire to fulfil the greater expectations that have accompanied its recent growth, and to ensure that whatever the future has in store for the organisation, Customs is capable of meeting the challenge.

Customs' Organisation Development strategy, and associated strategic goals, reinforce the direction signalled by the recently announced State Sector Development Goals which are focussed on improving the overall performance of the State Services to ensure the system can meet the needs of New Zealanders, whilst serving the government of the day.

The State Sector Development Goals, like Customs' organisation development strategic goals, are aspirational and focus on how the organisation (or State Sector) will be arranged and perform. Both sets of goals aim to attract, retain, and foster high achievers; embed a culture of learning and development; use technology to improve outcomes; encourage an all-of-government approach to managing for outcomes; enhance responsiveness and effectiveness; and strengthen trust in the State Services.

Customs' Budget related initiatives for 2005/06 are:

- **Capability Funding** - Additional funding to allow continued development and implementation of strategies and capability to future-proof the organisation and to ensure appropriate remuneration can be paid to Customs staff over the medium term.
- **International Representation** - Additional funding to establish a Customs position within the New Zealand embassy in Washington DC, USA, in order to meet New Zealand's border management needs in the international environment. Customs has also received funding from the Growth and Innovation Framework (GIF) for a Customs position in Beijing, China, and for additional trade analysts to help maximise gains from trade negotiations.

Links between Outcomes and Key Government Goals

Customs contributes to four of the Government's six key goals through our outcomes of Border Security, Community Protection, Revenue, and Trade Support as detailed in the table below.

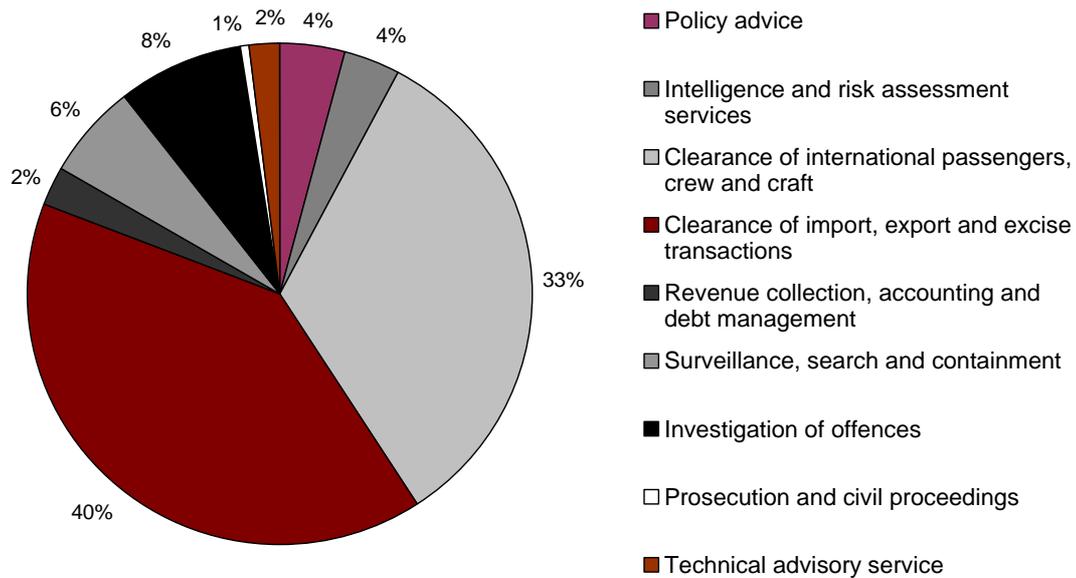
Key Government Goal	Contribution
Grow an Inclusive, Innovative Economy for the Benefit of All	<p>Border Security - The promotion by Customs of New Zealand as a secure trading partner in the international supply chain ensures that trade and investment in New Zealand is not threatened by international reactions to terrorist and security threats.</p> <p>Trade Support - Customs works to actively foster and promote legitimate trade and travel by way of efficient regulation and minimum imposition, and provides assistance to New Zealand importers and exporters to comply with government legislative requirements.</p>
Maintain Trust in Government and Provide Strong Social Services	<p>Revenue - The cost-effective collection of all revenue lawfully due provides a resource base for government to provide strong social services.</p> <p>Community Protection - Customs works to protect the community from the dangers of illicit drugs, objectionable material and other criminal activity at the border.</p>
Strengthen National Identity and Uphold the Principles of the Treaty of Waitangi	<p>Community Protection - Customs acts to strengthen national identity through the protection of our historical artefacts and taonga from illegal exportation.</p>
Protect and Enhance the Environment	<p>Community Protection - Customs acts to protect the environment from the risks associated with the flow of people and goods over the border, including protection of our biodiversity from illegal trade in native and exotic species.</p>

Output Expenses

Customs aims to achieve the outcomes identified by providing the following classes of outputs:

- Policy Advice.
- Intelligence and Risk Assessment Services.
- Clearance of International Passengers, Crew and Craft.
- Clearance of Import, Export, and Excise Transactions.
- Revenue Collection, Accounting, and Debt Management.
- Surveillance, Search and Containment.
- Investigation of Offences.
- Prosecution and Civil Proceedings.
- Technical Advisory Service.

Linkages between key outputs, key initiatives and departmental outcomes are detailed in Customs' *Statement of Intent 2005-06*.

Figure 1 - Distribution of Vote Customs by Output Expense

Source: New Zealand Customs Service

Part A2 - Trends in the Vote

The departmental and Crown flows in Vote Customs are detailed in the Table on 'Trends in Vote Customs - Summary of Appropriations and Crown Revenue' for Vote Customs.

Additional funding was provided from 2002/03 onwards to enhance the identification and management of terrorist related risks at the border and to ensure long-term capability in border management, intelligence gathering, analysis and dissemination, and revenue assurance. Subsequently, additional funding was provided to manage increased work volumes associated with goods and passenger processing.

In 2005/06 additional Crown funding has been provided for:

- Reinstatement of Revenue Crown funding of passenger clearance services to offset other revenue no longer recoverable due to changes in Government Policy in respect of funding arrangements for passenger clearance at New Zealand's international airports.
- Ongoing development of a secure export partnership, and increased levels of inspection of imported, export and transit cargo.
- Air and Marine primary processing to relieve congestion at International airports.
- Remuneration and organisational development.
- Establishment of a permanent posts in Washington DC, USA, and Beijing, China, in 2005/06, in order to meet New Zealand's trade support and border security responsibilities, in a whole of governmental international environment.

Crown revenue is forecast to steadily increase from 2004/05 onwards, in line with forecast growth in import and export activity.

Departmental Output Trends: 2000/01 to 2005/06

Revenue Crown/Revenue Other

In recent years there has been an increase in funding to accommodate volume growth, enhance organisational capability and to enable new services to be delivered. This funding has been provided to enhance border security, whilst also enabling government requirements in respect of community protection, trade facilitation, and revenue collection to be met.

Capital contributions

Capital contribution of \$18.4 million has been provided in 2004/05 and 2005/06, mainly for the purchase of cargo screening equipment required for enhanced supply chain security.

Non-Departmental Expenditure and Revenue Trends: 2000/01 to 2005/06

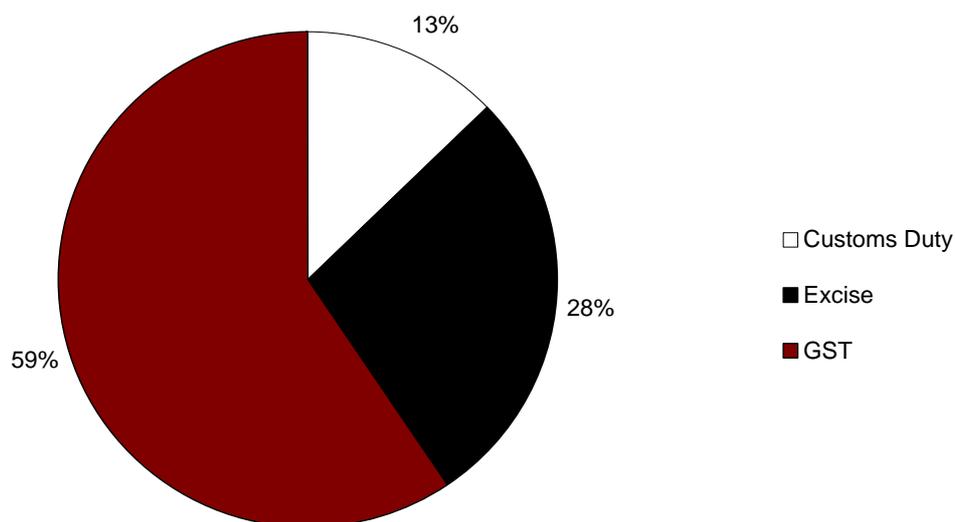
Other Crown expenses

The Permanent Legislative Authority appropriation of \$31 million for refunds and drawbacks has been offset against gross Crown revenue collections.

Crown revenue

Crown revenue is collected through customs duties and GST on imports and excise on alcoholic beverages, tobacco, and petroleum products. Figure 2 notes the proportion of collections by category of Crown revenue forecast to be collected in 2005/06.

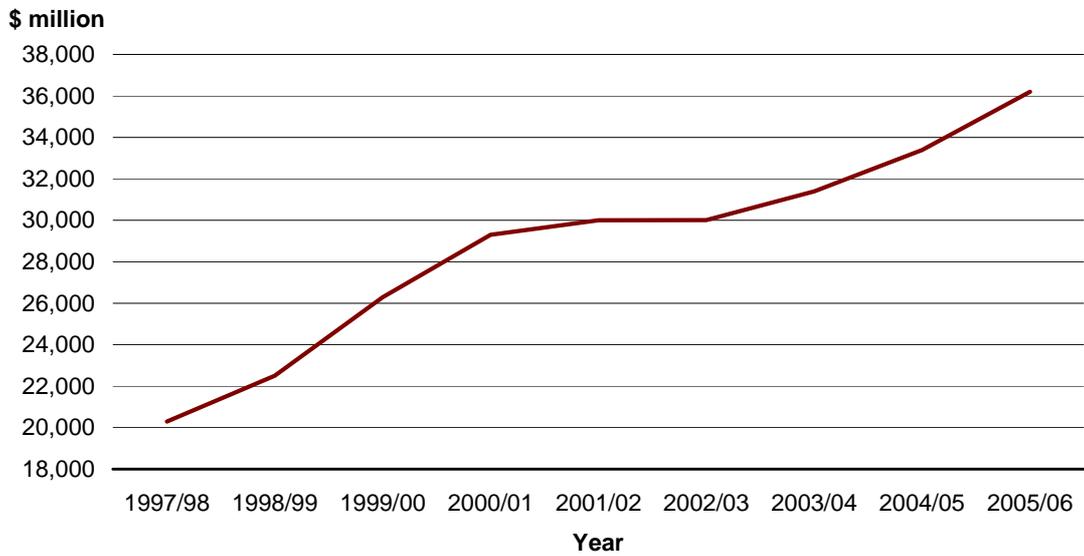
Figure 2 - 2005/06 Crown Revenue by Category



Source: New Zealand Customs Service

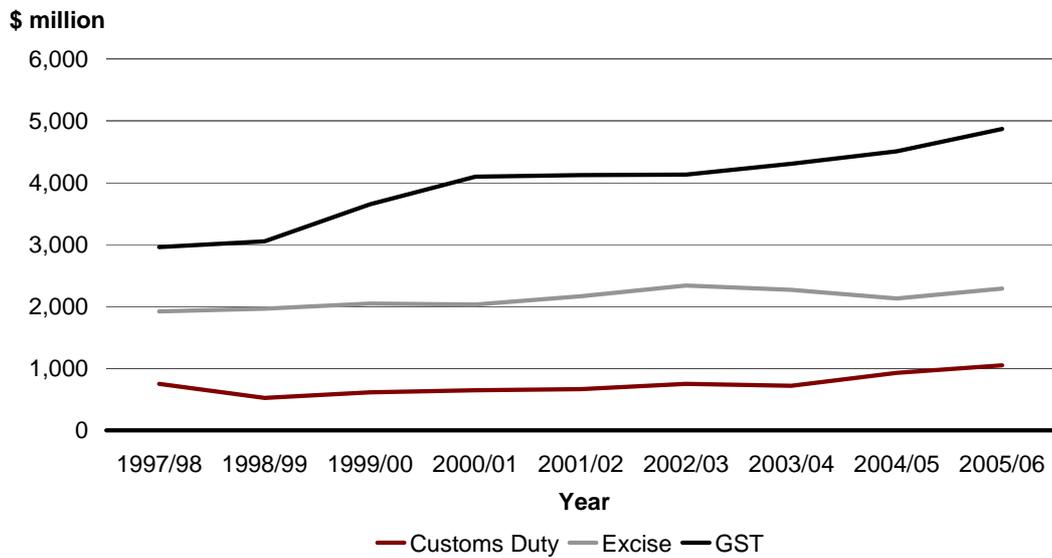
Figures 3 and 4 illustrate growth in import volumes and growth in Crown revenue collected by category.

Figure 3 - Total Import Values Subject to Duty 1997/98 - 2005/06



Source: New Zealand Customs Service

Figure 4 - Crown Revenue Collections by Category 1997/98 - 2005/06



Source: New Zealand Customs Service

Analysis by Appropriation: 2004/05 and 2005/06 Compared

Departmental output Expenses

Annual appropriations for the purchase of departmental outputs are expected to increase by \$9.982m GST exclusive for 2005/06 compared with 2004/05. The changes in total appropriation are a result of additional funding support to:

- Trade security (\$2.284 million).
- Border security capability at airports and seaports (\$2.223 million).
- Capability for primary processing at international airports as a result of significant increase in passenger numbers (\$1 million).
- Remuneration and organisational development (\$2.561 million).
- Trade negotiations (\$651,000).
- Permanent Customs' post in Washington DC, USA (\$466,000).

New Policy Initiatives by Appropriation

Initiative	Appropriation as shown in Part B	\$000 increase/(decrease)				
		2004/05	2005/06	2006/07	2007/08	2008/09
Pacific Security Funding (PSF)	Departmental Output Expense - Policy Advice	207	-	-	-	-
Growth and Innovation Framework (GIF)	Departmental Output Expense - Policy Advice	99	750	750	750	750
Establishment of a Customs Position in Washington DC	Departmental Output Expense - Clearance of Import, Export and Excise Transactions	-	466	466	466	466
Funding to Relieve Congestion at Auckland and Christchurch Airports	Departmental Output Expense - Clearance of International Passengers, Crew and Craft	3,600	4,600	4,800	4,800	4,800
Remuneration and organisational development in 2005/06 and outyears	Departmental Output Expense - Policy Advice	-	65	122	180	180
	Departmental Output Expense - Intelligence and Risk Assessment Services	-	107	199	296	296
	Departmental Output Expense - Clearance of International Passengers, Crew and Craft	-	977	1,825	2,708	2,708
	Departmental Output Expense - Clearance of Import, Export and Excise Transactions	-	953	1,778	2,636	2,636
	Departmental Output Expense - Revenue Collection, Accounting and Debt Management	-	71	133	197	197
	Departmental Output Expense - Surveillance, Search and Containment	-	161	300	445	445
	Departmental Output Expense - Investigation of Offences	-	167	313	464	464
	Departmental Output Expense - Prosecutions and Civil Proceedings	-	15	28	42	42
	Departmental Output Expense - Technical Advisory Service	-	45	85	126	126
	Sub Total		-	2,561	4,783	7,094
Total Initiatives		3,906	8,377	10,799	13,110	13,110

Trends in Vote Customs - Summary of Financial Activity

	2000/01	2001/02	2002/03	2003/04	2004/05		2005/06 Appropriations to be Used				2006/07	2007/08	2008/09	
	Actual \$000	Actual \$000	Actual \$000	Actual \$000	Budget \$000	Estimated Actual \$000	By the Department Administering the Vote		For Non-Departmental Transactions		Total \$000	Estimated \$000	Estimated \$000	Estimated \$000
							Annual \$000	Other \$000	Annual \$000	Other \$000				
Appropriations														
Output Expenses	54,679	57,090	65,453	79,138	95,668	95,668	105,650	-	-	-	105,650	108,071	110,382	110,382
Benefits and Other Unrequited Expenses	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-
Other Expenses	49	46	42	37	38	38	-	-	44	-	44	44	44	44
Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	-	N/A	N/A	-	-	-	-
Total Appropriations	54,728	57,136	65,495	79,175	95,706	95,706	105,650	-	44	-	105,694	108,115	110,426	110,426
Crown Revenue and Receipts														
Tax Revenue	6,778,202	6,955,721	7,219,924	7,298,434	7,565,000	7,565,000	N/A	N/A	N/A	N/A	8,205,000	8,758,000	9,122,000	9,426,000
Non-Tax Revenue	-	985	972	535	120	120	N/A	N/A	N/A	N/A	120	120	120	120
Capital Receipts	-	-	-	-	-	-	N/A	N/A	N/A	N/A	-	-	-	-
Total Crown Revenue and Receipts	6,778,202	6,956,706	7,220,896	7,298,969	7,565,120	7,565,120	N/A	N/A	N/A	N/A	8,205,120	8,758,120	9,122,120	9,426,120

Part B - Statement of Appropriations

Part B1 - Details of Appropriations

	2004/05				2005/06		Scope of 2005/06 Appropriations
	Budget		Estimated Actual		Vote		
Appropriations	Annual \$000	Other \$000	Annual \$000	Other \$000	Annual \$000	Other \$000	
Departmental Output Expenses (General)							
Policy Advice	3,784	-	3,784	-	4,288	-	The provision of policy advice and related services relating to border security, border management and Customs revenue.
Intelligence and Risk Assessment Services	3,850	-	3,850	-	3,949	-	The provision of intelligence and risk assessments that inform intervention strategies, including alerts for goods, people and craft.
Clearance of International Passengers, Crew and Craft	30,296	-	30,296	-	34,968	-	The clearance of international passengers, crew and craft arriving in and departing from New Zealand.
Clearance of Import, Export and Excise Transactions	37,862	-	37,862	-	42,214	-	The provision of services relating to validation, checking, inspection, clearance and audit of import and export consignments and excise returns.
Revenue Collection, Accounting and Debt Management	2,587	-	2,587	-	2,627	-	The provision of services relating to receipt and processing of revenues owing from import tariffs, goods and services tax and excise-equivalent duties on imported goods and excise duty on domestically manufactured fuel, tobacco and alcohol products.
Surveillance, Search and Containment	6,315	-	6,315	-	6,499	-	The search and containment of craft, and surveillance of airports, waterfronts, and coastlines.
Investigation of Offences	8,171	-	8,171	-	8,325	-	The proactive and reactive investigation of serious transnational crime, transnational crime and other border and revenue offences.
Prosecutions and Civil Proceedings	815	-	815	-	804	-	The prosecution of offences and civil proceedings relating to the hearing of applications for the release of seized goods.

Technical Advisory Services	1,988	-	1,988	-	1,976	-	The provision of Customs rulings on tariff and excise classifications, concession interpretations, origin qualification and general advice to business.
Total Appropriations for Departmental Output Expenses (General)	95,668	-	95,668	-	105,650	-	
Other Expenses to be Incurred by the Crown							
World Customs Organisation	38	-	38	-	44	-	New Zealand's contribution to the operating budget of the WCO.
Total Appropriations for Other Expenses to be Incurred by the Crown	38	-	38	-	44	-	
Total Appropriations	95,706	-	95,706	-	105,694	-	

Part C - Explanation of Appropriations for Output Expenses

Part C1 - Departmental Output Expenses

Policy Advice

Under this output expense the New Zealand Customs Service provides policy advice and related services in relation to border security, border management and Customs revenue.

This includes analysis and advice to the Minister, Cabinet and Cabinet Committees, Parliamentary Select Committees, interdepartmental committees, and other government agencies, as well as advice and assistance provided to overseas customs agencies and relevant international forums.

Intelligence and Risk Assessment Services

Under this output expense the New Zealand Customs Service provides intelligence and risk assessments that inform intervention strategies, including alerts for goods, people, and craft crossing the border, for the management of risks and the enhancement of security.

Clearance of International Passengers, Crew and Craft

Under this output expense the New Zealand Customs Service provides services relating to the clearance of international passengers, crew, and craft arriving in and departing from New Zealand. This includes the profiling of potential risks and applying any alert instructions that might exist in respect of passengers and crew.

Services are provided to ensure that arriving and departing craft comply with the law, to ensure passengers and crew comply with Customs, Immigration, Police, and national security requirements, and to ensure that the import and export of goods complies with the law. Particular attention is paid to preventing the entry of controlled drugs and the illegal import or export of other controlled items.

Clearance of Import, Export and Excise Transactions

Under this output expense the New Zealand Customs Service provides services relating to the validation, checking, inspection, clearance and audit of import, transshipment, and export consignments, excise returns, and the sign up and audit of Secure Export partners.

This includes services relating to various levels of intervention to detect error or fraud, to ensure import, transshipment, and export control systems are complied with, and to provide assurance that the correct classification, origin and value is declared and appropriate duties and taxes are being paid, and refunds, drawbacks and revenue foregone are correctly assessed, and to provide assurance over the security of the export supply chain.

Revenue Collection, Accounting and Debt Management

Under this output expense the New Zealand Customs Service provides services relating to the receipt and processing of revenues owing from import tariffs, goods and services tax and excise-equivalent duties on imported goods, and excise duty on domestically manufactured fuel, tobacco and alcohol products. This includes the cost of paying approved refunds and drawbacks of tariffs, excise, and excise-equivalent duties.

Customs also provides services relating to credit control and the management of debt and the receipt and processing of fees and levies on behalf of other agencies.

Surveillance, Search and Containment

Under this output expense the New Zealand Customs Service provides services to control the risk of craft being used for the illegal entry or removal of people and goods from New Zealand.

Investigation of Offences

Under this output expense the New Zealand Customs Service provides proactive and reactive investigative responses to serious transnational crime, transnational crime, and other border and revenue offences.

This includes the investigation of specific offences, and/or information/intelligence held or received involving any known or suspected border offending.

Prosecution and Civil Proceedings

Under this output expense the New Zealand Customs Service provides services relating to the prosecution of offences under the Customs and Excise Act 1996 and civil proceedings provided for under that Act relating to the hearing of applications for the release of seized goods.

Technical Advisory Services

Under this output expense the New Zealand Customs Service provides services relating to the supply of binding rulings to external clients on tariff and excise classification, the application of tariff concessions, eligibility under the rules of origin, and the interpretation of rules of origin. Customs also provides to external clients export classifications and general Customs information.

Part D - Explanation of Appropriations for Other Operating Flows

Part D3 - Other Expenses

The World Customs Organisation (WCO)

The World Customs Organisation (WCO) is an intergovernmental body with over 160 Member administrations worldwide. It was formed as the Customs Cooperation Council in 1950, but adopted the working name of the World Customs Organization in 1994 to better reflect its transition to a global institution.

The mission of the WCO is to enhance the effectiveness and efficiency of Customs administrations. It does this through the establishment and promotion of international instruments that promote simplified customs procedures; encouraging cooperation between Members; and by fostering integrity, human resource and management development.

Through these actions, the WCO seeks to enhance the economic wealth and social protection of its Members through the creation of an honest, transparent and largely predictable customs environment. This environment facilitates the movement of international trade, travel, and transport while ensuring that effective action is taken against illegal activity threatening customs borders.

The WCO maintains and develops a network of international partnerships including trade and commerce bodies such as the World Trade Organisation, law enforcement agencies including Interpol and the transport bodies such as International Air Transport Association. It provides a coordinated customs voice into these and many other international organisations.

Part E - Explanation of Capital Flows

Part E1 - Explanation of Movements in Department Net Asset Schedules

Explanation of Movements in Department's Net Asset Schedule

Details of Net Asset Schedule for New Zealand Customs Service	Estimated Actual 2004/05 \$ million	Projected 2005/06 \$ million	Explanation of Projected Movements in 2005/06
Opening Balance	21,685	36,085	
Capital Injections	14,400	4,000	The change in projected movements reflect the updated payments schedule for some of the new software and accommodation infrastructure associated with the Customs capability programme.
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	-	-	
Other Movements	-	-	
Closing Balance	36,085	40,085	

Part F - Crown Revenue and Receipts

Part F1 - Current and Capital Revenue and Receipts

	2004/05		2005/06	Description of 2005/06 Crown Revenue
	Budgeted \$000	Estimated Actual \$000	Budget \$000	
Current Revenue				
Tax Revenue				
Customs Duty	929,000	929,000	1,048,000	Customs duty is duty to which imported goods are subject under the Tariff Act 1988.
Excise Duty	2,129,000	2,129,000	2,290,000	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	4,507,000	4,507,000	4,867,000	GST is imposed on imported goods under sections 12 and 13 of the Goods and Services Tax Act 1985.
Total Tax Revenue	7,565,000	7,565,000	8,205,000	
Non-Tax Revenue				
Sale of Seized Goods	120	120	120	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	120	120	120	
Total Current Revenue	7,565,120	7,565,120	8,205,120	
Total Crown Revenue and Receipts	7,565,120	7,565,120	8,205,120	

