



Notice of Withdrawal of Public Ruling BR PUB 06/03

1. This is a notice of withdrawal of a public ruling made under section 91DE of the Tax Administration Act 1994.
2. Public Ruling BR Pub 06/03 Importers and GST input tax deductions applies from 1 April 2005 for an indefinite period.
3. Public Ruling BR Pub 06/03 is withdrawn on 8 July 2022.

BR Pub 06/03 is being withdrawn due to changes to the Customs and Excise legislation and the relevant systems used by the New Zealand Customs Services (Customs) to process imports. BR Pub 06/03 applies up to, and including, 8 July 2022.

A new replacement public ruling, BR Pub 22/07: Goods and Services Tax – Importers and input tax deductions is being published with effect from 9 July 2022 for an indefinite period. This ruling refers to the Customs and Excise Act 2018 and to the current systems and process for lodging import entries. It also covers situations where Customs issues a manual invoice/statement and record keeping obligations.

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