



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

WELLINGTON

The Customhouse, 1 Hinemoa Street, Wellington
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Email: feedback@customs.govt.nz Website: www.customs.govt.nz

PROTECTING NEW ZEALAND'S BORDER

23 September 2014

Margot Sutherland

By email: fyi-request-1679-abbaa325@requests.fyi.org.nz

Dear Margot Sutherland

Official Information Act Request – Tax Income for the Importation of ‘Legal Highs’

Thank you for your email to the Minister of Customs dated 26 August 2014, in which you asked to know the amount of tax income generated from the importation of legal highs between 1 July 2013 and 9 May 2014. Your request was transferred to the New Zealand Customs Service (Customs) and has been processed as a request for information under the Official Information Act 1982 (OIA).

The term ‘legal highs’ is not defined by legislation, but is commonly understood to include products containing psychoactive substances as defined in the Psychoactive Substances Act 2013 (the PSA). However, the term ‘legal high’ can also include products that do not contain psychoactive substances. Products that do contain psychoactive substances are referred to as psychoactive products in this letter.

Psychoactive products consist of psychoactive substance(s), other ingredients and packaging. During the period requested, complete psychoactive products were not imported into New Zealand; the psychoactive substance(s), other ingredients and packaging were imported separately (or manufactured domestically) and the psychoactive products were then manufactured in New Zealand from those items.

As no psychoactive products were imported during the period requested, there was no tax for Customs to collect. Your request is therefore refused under section 18(g) because Customs does not hold the information you requested, and has no ground to believe that the information is held by another department.

Customs is able to provide information on the amount of tax it collected from the importation of psychoactive substances. However, Customs cannot advise how much of the tax collected relates to psychoactive substances used for the manufacture of psychoactive products and how much relates to psychoactive substances imported for some other reason (such as medical usage) as importers are not required to declare their intended use of these products.

As information relating to the final use of goods is not collected or held by Customs, the amount of tax Customs collected for the importation of other ingredients and packaging that may have been used in the domestic manufacture of psychoactive products cannot be

provided. Customs cannot provide the requested information in relation to 'legal highs' that do not contain psychoactive substances for the same reason.

Please feel free to contact Customs at oiia@customs.govt.nz if you would like information as to the tax collected by Customs from the importation of psychoactive substances, bearing in mind that Customs will not be able to specify whether the psychoactive substance was imported for use in the manufacture of 'legal highs' or for some other purpose.

Please be advised that you have the right, by way of complaint to the Office of the Ombudsman under section 28(3) of the OIA, to seek an investigation and review of this decision.

Yours sincerely

A handwritten signature in black ink, appearing to read 'CHW', with a large, stylized flourish at the end.

Chris Howley
Group Manager – Intelligence, Investigations & Enforcement