



NUMBER

## 36 SHIP AND CRAFT STORES

*This Fact Sheet will assist providers and shipping agents with the requirements and processes around supplying and delivering stores to visiting ships and small craft that require provisioning prior to departing New Zealand.*

### What are ships stores?

Stores for ships and craft include:

- foodstuffs
- cleaning products
- alcohol and tobacco
- spares and service parts
- bunkers
- general provisions for crew and passengers.

### When do I have to supply a Customs Export Delivery Order?

Where the stores are being taken into a Customs Controlled Area (a port), a Customs Export Delivery Order (CEDO) must be produced to the Port Authority or operator of the area, for goods loaded on board ships and small craft. This includes:

- stores being zero-rated for Goods and Services Tax (GST) purposes
- duty free stores that are supplied from a Customs Controlled Area, licensed for this purpose – generally this will be alcohol and tobacco but may also include equipment, parts and accessories for vessels
- stores subject to a drawback of duty
- stores that have been transhipped (see “Specific requirements” below).

### Is a Customs Export Delivery Order required for all goods?

Not all goods require a CEDO. Those that do not are:

- crew and passengers’ baggage effects (excluding motor vehicles)
- goods of a type normally used for commercial or business purposes such as laptop computers, cell phones, and video and photographic equipment carried by a passenger leaving New Zealand
- routine vessel documentation, mail, schedules, plans and so on
- domestic stores being supplied inclusive of GST

- water supplied by the Port Authority
- bunkering fuel. Suppliers of bunkering fuel to commercial craft are required to lodge a periodic export entry. Port Authorities will not require a CEDO for individual deliveries of bunkers.

### How do I undertake Customs clearance?

- Generally, consignments over NZ\$1,000 FOB (free on board) will require an export entry – see Fact Sheet 6A.
- All goods subject to drawback will require an Export Entry – see Fact Sheet 1.
- All goods supplied duty free from a Customs Controlled Area, licensed for this purpose, will require an Export Entry – see Fact Sheet 1.
- An Electronic Cargo Information (ECI) report must be lodged for all transshipment goods and goods under NZ\$1,000 FOB – see Fact Sheet 6B.

### Are there special requirements for small craft that have been entered on a Temporary Import Entry?

#### Duty free alcohol and tobacco

Small craft entered on a Temporary Import Entry (TIE) are only eligible to load duty free alcohol and tobacco stores when they are about to depart (see “Specific Requirements” below).

#### Fuel

Pleasure craft entered on a Temporary Import Entry (TIE) are eligible to load fuel without payment of Goods and Services Tax (GST) when they are about to depart for a destination outside New Zealand fisheries waters. There are two options for obtaining a CEDO:

- the supplier may lodge an Export Entry or ECI report, or
- the craft operator can produce their purchase invoice and yellow copy of the Temporary Import Entry to Customs, who will issue a manual delivery order.

## Parts, accessories, and equipment supplied exclusive of GST

Where parts, accessories and equipment are subject to a drawback claim or are supplied duty free from a Customs Controlled Area, an Export Entry is required.

For all other parts, accessories, and equipment supplied exclusive of GST, an Export Entry/ECI report will not be required. Customs will issue a manual delivery order on production of the purchase invoice and yellow copy of the Temporary Import Entry (TIE).

## Are there specific tariff items for ships stores?

Yes. The following tariff items have been issued specifically for provision of vessels:

- **9808.00.10 00B** – Alcohol and tobacco products intended for passenger and crew consumption en route.
- **9808.00.20 00H** – Other craft stores intended for passenger and crew consumption en route.
- **9808.00.90 00F** – Other craft stores, including spare and service parts necessary to operate or maintain the craft.

## What exports are prohibited or restricted?

Customs enforces a wide range of export prohibitions and restrictions on behalf of government departments and agencies that have policy responsibility for export controls on certain types of goods. For some types of goods, an export licence or permit may be required, with a code and number to be declared in a particular field within an export entry. For some other types of goods, exportation may be completely prohibited.

To ensure you understand how to comply with any prohibition or restriction requirements, this Fact Sheet should be read in conjunction with:

- Fact Sheet 4 – Export Prohibitions and Restrictions, which gives a brief explanation of the prohibitions and restrictions Customs enforces at the border.
- Fact Sheet 10 – Permits to Export – Alerts, which explains export entry requirements.

Fact Sheets are available from the library section of the Customs website [www.customs.govt.nz](http://www.customs.govt.nz), at your local Customs office, or by calling 0800-428 786 (0800 4 CUSTOMS).

## What business records am I required to keep?

The following records are required to be kept for a period of seven years:

- (a) Shipping, import, export or transportation documents.
- (b) Ordering and purchase documentation.
- (c) Stock and sale documents.
- (d) Banking and accounting information.

## Specific requirements

### Alcohol and tobacco

A requisition to supply alcohol and tobacco must be approved by Customs. Once approval is received, the Export Entry or ECI report can then be lodged.

The requisition to supply is to be made on Form NZCS 325, available from the library section of the Customs website [www.customs.govt.nz](http://www.customs.govt.nz). Form NZCS 325 is to be faxed to the Customs port where the stores will be loaded (refer to the fax numbers listed at the end of this Fact Sheet). Approved requisitions will be signed, stamped and numbered by Customs and returned by fax.

For information as to what quantities will be approved, please refer to the Visiting Craft section of the Customs website.

**Note:** The number allocated to the approved requisition is to be quoted in the goods description field on the Export Entry and in the Export ECI report.

### Transshipment stores

Transshipment stores are stores imported by air or sea, which have not cleared Customs control and are being loaded onto another vessel for subsequent export.

#### (i) Import and export from the same Customs Controlled Area

Where stores are imported and exported from the same Customs Controlled Area, the only transaction required is the lodgement of the ECI Report.

Please note there is one exception to this. There is no requirement for an ECI Report for full containers (FCLs) where:

- the import bill of lading number is the same as the export bill of lading
- there is no unpack/repack
- the transshipment details were captured in the Inward Cargo Report.

Where these conditions are met, the electronic Customs response message for the Inward Cargo Report may be used as the Customs clearance number to authorise loading for export.

#### (ii) Movement between Customs Controlled Areas

Where the stores are held in a Customs Controlled Area and need to be moved to another Customs Controlled Area in order to be loaded onto a vessel, there are two mechanisms for moving the stores:

- A transshipment is used to move stores between Customs Controlled Area in different regions, for example, Auckland to Tauranga.
- A Customs Permit to Remove is used to move goods within a region.

Where the licensee of the Customs Controlled Area holding the goods at time of import permits paperless transshipment between regions, the stores may be moved without lodging any documentation with Customs. Where paperless transshipment is not permissible, a manual transshipment entry will be required.

In all instances where transshipment or a Customs Permit to Remove is used, an ECI Report is required in order to generate a Customs Export Delivery Order (CEDO) to permit the stores to be loaded onto the vessel.

**Notes:**

- If the value of the transshipment stores exceeds NZ\$1,000, the value on the ECI report is to be shown as NZ\$999.
- A list of Customs Controlled Areas, which also indicates those that operate under the paperless transshipment scheme, is available from the Customs website [www.customs.govt.nz](http://www.customs.govt.nz). The pathway is Importers/Commercial Importers/Requirements/Customs Controlled Areas/CCA General List.

If you are unfamiliar with Export Entries and ECI reports, or lodge this documentation infrequently, Customs suggests you engage the services of a freight forwarder or Customs broker to lodge clearances on your behalf.

**Fax Numbers**

Auckland	09 307 6720
Bluff	03 218 7328
Dunedin	03 472 8309
Gisborne	06 835 1298
Lyttelton	03 328 7763
Napier	06 835 1298
Nelson	03 546 9381
New Plymouth	06 758 1441
Opuia	09 402 7344
Picton	03 546 9381
Port Chalmers	03 472 8309
Tauranga	07 571 4134
Timaru	03 688 9317
Wanganui	06 758 1441
Wellington	04 462 0155
Whangarei	09 433 0055

For further information, contact your nearest office of the New Zealand Customs Service, visit the Customs website [www.customs.govt.nz](http://www.customs.govt.nz), or call Customs on 0800-428 786 (0800 4 CUSTOMS).

