



NUMBER 28 **ADVICE ON IMPORTING GOODS INTO NEW ZEALAND**

This Fact Sheet is designed to help members of the public understand the imposition of Customs duties, including Goods and Services Tax (GST), on articles imported into New Zealand. It explains how Customs duty is charged on goods imported into New Zealand, lists a number of concessions (allowances), and describes which goods are subject to strict import control, or are absolutely prohibited.

What goods will I pay duty on?

As a general rule, goods of a type not manufactured in this country are free of tariff duty. Items such as clothing and footwear, which are produced domestically, attract relatively high rates of duty. If applicable, duty is charged on the transaction value of the imported goods, i.e., the price actually paid for them. Where there is no identifiable value declared, such as in the case of a gift, Customs may have the goods valued independently.

Do I pay Goods and Services Tax (GST)?

In addition to the tariff duty payable on certain categories of goods, GST of 12.5 percent is charged on all imported goods, even though the entire transaction, including payment, may have been conducted offshore. The GST is calculated on the Customs value of the item (which may include tariff duty) plus any freight and insurance costs incurred in bringing the goods to New Zealand.

What if I'm importing a low value item?

Customs does not make any charge where the revenue payable on any one importation is less than \$50. In practical terms this means that goods, which attract only GST, can be imported up to a value (including freight) of NZ \$399 (including freight) before the revenue collection threshold is crossed. However with clothing, footwear, and other dutiable goods, the revenue collection threshold is much lower.

Note:

This provision does not apply to alcohol or tobacco products.

Does duty apply to mail order or Internet trading?

With the rapid growth in trading via the Internet, it should be noted that although the transaction (order) may have been conducted in digital message form, the goods, which result from such transmissions, are subject to the standard importation procedures (including Customs charges) when they arrive in New Zealand.

What are the Customs duty rates?

The list overleaf shows the aggregated rates (duty plus GST) payable on a range of goods likely to be purchased overseas by travellers or purchased via mail order/Internet. It is not designed to serve as a substitute for the *Working Tariff of New Zealand* document and, because the rates shown are subject to change, there is no guarantee that they will apply at the time the goods arrive in New Zealand.

Note:

Goods listed attract tariff duty in addition to GST. Goods manufactured in Australia and qualifying for that country's preferential tariff rate are subject only to GST (12.5 percent).

Are there any other charges payable?

Where Customs requires that a person enter their goods on an Import Entry, an Import Entry Transaction Fee (IETF) is charged when the value of the goods amounts to \$1,000 or more in value for any single importation.

From 1 July 2008, the IETF is \$24.75 (including GST). A *biosecurity risk screening levy* of \$4.00 is collected by Customs on behalf of the Ministry of Agriculture and Forestry/Biosecurity New Zealand (MAFBNZ). This levy will be charged on all imports that attract the IETF. The funds collected by Customs from the levy are paid to MAFBNZ.

Goods	Duty Rate (%)
Baby Strollers	18
Bags (handbags, briefcases etc)	18
Bed linen and blankets	18
Bicycles	12.5
Boogie boards & surfboards	18
Books	12.5
Cameras	12.5
Cane baskets	18
Cell phones	12.5
Chinaware/crockery	18
Computers	12.5
Cosmetics	18
Curtains	18
Cutlery	18
DVD players/CD Walkmans	12.5
DVDs & CDs	12.5
Footwear	26.5
Helmets (crash)	12.5
Inflatable dinghies	18
I-Pods & MP3 players	12.5
Jewellery	18
Lamps	18
Memory sticks and cards	12.5
Motor vehicle parts	18
Musical instruments	12.5
Ornaments	18
Perfume	18
Pots and pans	18
Saddles	18
Seeds	12.5
Skateboards	12.5
Sleeping bags	18
Stationery	18
Toys	18
Wallpaper	12.5
Wet suits	18

What concessions (allowances) apply?

There are various concessions (allowances) that, in certain circumstances, serve to either reduce, or waive, the Customs charges payable on imported goods.

Personal effects

Wearing apparel, clothing, footwear, etc., purchased by a New Zealand resident while on an overseas trip will be admitted free of all Customs charges, provided the goods are intended for the use of that traveller and are not intended for any other person or persons or for gift, sale, or exchange. The concession applies to both accompanied and unaccompanied goods of this nature. The goods do not have to be worn or used to qualify for duty free admission, but you will need to establish that the purchase was made during the course of an overseas visit.

Note:

This concession does not apply to clothing, footwear, etc. purchased by mail order or through the Internet from New Zealand.

Gifts

Gifts sent from persons abroad to persons resident in New Zealand are not automatically free of Customs duties, but may be granted a full or part concession, depending on the value of the item.

- Gifts with a declared value of \$NZ110 or less are allowed free entry.
- Gifts with a declared value that is higher than \$NZ110 attract Customs charges on the value in excess of \$NZ110. Gift parcels (where the contents are intended for more than one person) with a total declared value in excess of \$NZ110 will be allowed multiple gift allowances, provided the separate identity of each recipient can be established.

Alcohol and tobacco products may be allowed the gift concession provided that the recipient (of the goods) is able to prove that they are a genuine gift, i.e., intended to celebrate a specific occasion and are not part of a repetitive import pattern designed to avoid payment of duty and GST.

Heirlooms

Items bequeathed to persons resident or domiciled in New Zealand at the time a bequest is made, may be imported free of all Customs charges. Persons who were temporarily overseas at the time the bequest is made can also claim the concession. To be eligible for the heirloom concession, the recipient of the bequeathed item(s) must be able to satisfy Customs that it is a genuine bequest, and that the recipient is the legal beneficiary of the item(s) from the deceased estate if there is no will.

- A will or testamentary declaration detailing the bequest should be produced at the Customs office at the proposed port of entry for the goods.

- Copies of, or extracts from documents should be certified as true copies by a Commissioner of Oaths, Notary Public, or similar person. If the will or testamentary declaration does not specify the items concerned, it is advisable to obtain a letter from the solicitors or trustees handling the estate, confirming that the items being imported form part of an estate of which the New Zealand resident is a beneficiary.

If no supporting documents are available, the heirloom concession may still be granted. However the beneficiary will be required to make a written application describing the circumstances of the bequest and prove that the particular case is not an attempt to circumvent the standard gift allowance. The application should be forwarded to Customs at the intended port of entry.

Maori artefacts and Maori taonga

Maori artefacts and Maori taonga acquired overseas are free of Customs charges on repatriation to New Zealand, provided the importation is not being done for commercial gain.

Household and related effects/Motor vehicles imported by owner

Household and related effects and motor vehicles can be imported free of duty and GST provided they are imported by a person who:

- holds a document authorising residence in New Zealand at the time of importation of the goods; and
- has resided outside New Zealand for more than 21 months; and
- has owned and personally used the goods prior to importation into New Zealand.

Note:

The goods must not be for any other person, or for gift, sale or exchange.

A “document authorising residence in New Zealand” means any of the following;

- A New Zealand passport
- An Australian passport
- A current New Zealand residence visa or permit, or a current returning resident’s visa or permit
- A current permanent residence visa (including a resident return visa) issued by the Government of the Commonwealth of Australia
- A current New Zealand work visa or work permit that was issued for a minimum of 12 months
- A current New Zealand work visa or work permit, issued under the Work to Residency (Skilled Migrant Category) policy or the Long Term Business Visa/Permit category
- A current New Zealand visitor’s visa or permit that was issued for a minimum of 3 years.

Full Customs charges will be required in respect of unused goods, or those that fall outside of the terms of the baggage concessions listed above.

Household and related effects/Motor vehicles imported prior to the arrival of the Owner

Goods owned by a person holding a document authorising residence in New Zealand at the time of importation of the goods, having resided outside New Zealand for more than 21 months, may be cleared ahead of the arrival of the owner.

The nominee (friend, relative, employer), appointed by the owner, will be required to complete an Unaccompanied Personal Baggage Declaration, NZCS 218, and either lodge it directly with Customs, or via a Customs broker or removalist. Where such goods arrive ahead of the owner, the nominee will need to show evidence that the owner meets the terms of the concession (other than having arrived in New Zealand), and will be required to complete a Sight Entry and pay a cash deposit equal to the Customs charges that would normally be payable on the household effects, motor vehicle, boat or aircraft. When the owner arrives in New Zealand, this deposit will be refunded, providing all of the conditions governing concessionary entry can be met. Sight entries must be completed within six months of lodgement.

Full Customs charges will be required in respect of unused goods, or those that fall outside of the terms of the baggage concessions.

See above for the definition of a “document authorising residence”.

Which goods are subject to import controls?

Animal and animal products/Plants and plant products

There are strict controls on the importation of all plant and animal products into New Zealand. The Ministry of Agriculture and Forestry/Biosecurity NZ determines the conditions under which entry will be allowed and prospective importers are advised to contact the Ministry of Agriculture and Forestry/Biosecurity NZ, Import Management Office, Box 2526, Wellington, for further advice.

Firearms

The importation of firearms is also strictly controlled and a Police permit to import is required.

Prohibited imports

The following are examples of goods that are prohibited. They should not be imported:

- Objectionable (indecent) articles such as videotapes, films, records, CD-ROMs, and publications
- Certain types of weapons such as flick knives, butterfly knives, swordsticks, knuckle-dusters, and any weapon designed or disguised to give the appearance of another article
- Cannabis utensils such as bongs, hash and head pipes, hubble-bubbles, hookahs, and roach clips with a pincer or tweezer action
- Ivory in any form, including jewellery, and carvings
- Tortoise or sea turtle shell jewellery, and ornaments
- Meat or other food derived from whales, dolphins, rare cranes, and pheasants, or sea turtles
- Medicines using musk, or rhinoceros or tiger derivatives such as ground horn or bone
- Carvings or other things made from whalebone or bone from many other marine mammals
- Cat skins or coats
- Trophies of sea turtles, all big cats, rare reptiles, cranes, pheasants, bears, antelope, and deer
- Live species, including pet eagles, hawks, owls and parrots, many cacti, orchids, cycads, cyclamens, and carnivorous plants.

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