

**PART II**  
**CONCESSIONS**

NOTES—

1. In terms of section 8 of the Tariff Act 1988, the Minister may from time to time, in the Minister's discretion and in accordance with this Part of the Tariff, approve in respect of the entry of goods falling within any of the classes or any of the circumstances specified in this Part of the Tariff, the appropriate rate of duty or exemption specified in this Part of the Tariff.
2. In approving in respect of the entry of goods the appropriate rate of duty or exemption specified, the Minister may further prescribe the purpose and the conditions under which the approval is given, the period of the approval, and to whom the approval is given.
3. For the purposes of concession reference numbers 26, 55, and 99, the Minister may decline to make an approval if the Minister is satisfied that suitable alternative goods are available from New Zealand manufacturers or producers.

Concession Reference Number	Class of Goods	Rates of Duty	
		Normal Tariff	Preferential Tariff
26	Medicaments and pharmaceutical goods	Free ■	..
30	Goods for educational, scientific or cultural purposes:		
	(a) Goods of classes included in Annex B and Annex C Item (v) of the UNESCO Agreement on the Importation of Educational, Scientific and Cultural Materials, when imported by or for educational, scientific, or cultural institutions for their own use	Free	..
	(b) Goods of classes included in Annex A and Annex B Items (i) and (ii) of the Protocol to the UNESCO Agreement on the Importation of Educational, Scientific and Cultural Materials	Free	..
	(c) Goods of classes included in Annex B Item (iii) and Annexes C2, D, E, and G of the Protocol to the UNESCO Agreement on the Importation of Educational, Scientific and Cultural Materials, when imported by or for educational, scientific or cultural institutions	Free	..
35	Goods which are hand-made products of Less Developed Countries or Least Developed Countries		LDC Free LLDC Free
40	Goods imported for the purpose of promoting international touring	Free	
45	Goods imported by approved organisations, which are gifts from persons or organisations overseas, for the relief of victims of disasters	Free	..
55	Goods temporarily imported, as may be approved by the Minister and subject to such conditions as the Minister thinks fit, for the purpose of being used in, wrought into, or attached to goods for subsequent exportation	Free ■	..
60	Goods in respect of which a variation to the rates of duty imposed under Part I of the Tariff is necessary to fulfil any commitment arising out of the General Agreement on Tariffs and Trade	Free ■	
66	Goods re-entered after repair or alteration—		
	(a) in the territory of—		
	(i) Singapore; or		
	(ii) a specified TPA party; and		
	(b) in accordance with Article 3.5 of the TPA.	Free	..
70	Heirlooms, Maori artifacts, and Maori taonga that are not imported for commercial gain	Free	..
75	Presents or gifts sent from persons abroad to persons resident in New Zealand:		
	(i) Not exceeding \$110 in total value	Free	..
	(ii) Exceeding \$110 in total value, on the excess over \$110		The rates of duty applicable to the goods as set out in Part I of the Tariff

CONCESSIONS—continued

Concession Reference Number	Class of Goods	Rates of Duty	
		Normal Tariff	Preferential Tariff
80	Passengers' baggage and effects falling within the following descriptions and criteria that are not intended for any other person, or for gift, sale, or exchange:		
	(a) wearing apparel and other personal effects:	Free	..
	(b) aircraft and small ships that are imported by a person who—		
	(i) has arrived in New Zealand and, on the date the aircraft or small ship is imported, holds a document authorising residence in New Zealand; and		
	(ii) has resided or been domiciled outside New Zealand for the whole of the 21-month period preceding his or her arrival; and		
	(iii) has personally owned and used the aircraft or small ship overseas for at least 1 year before the earliest of the following:		
	(A) the date of the person's departure for New Zealand;		
	(B) the date on which the aircraft or small ship is surrendered for shipping;		
	(C) if the aircraft or small ship is not imported as cargo, the date of its departure for New Zealand; and		
	(iv) gives a concession reference 80 undertaking:	Free	..
	(c) motor vehicles (including motorcycles) that are imported by a person who—		
	(i) has arrived in New Zealand and, on the date the motor vehicle is imported, holds a document authorising residence in New Zealand; and		
	(ii) has resided or been domiciled outside New Zealand for the whole of the 21-month period preceding his or her arrival; and		
	(iii) has personally owned and used the motor vehicle overseas for at least 1 year before the earlier of the following:		
	(A) the date of the person's departure for New Zealand;		
	(B) the date on which the motor vehicle is surrendered for shipping; and		
	(iv) gives a concession reference 80 undertaking:	Free	..
	(d) ships that are imported by a person who—		
	(i) has arrived in New Zealand to live for the first time and, on the date the ship is imported, holds a document authorising residence in New Zealand; and		
	(ii) gives a written undertaking, in the form that a Customs officer may require, that the ship will not be used in a commercial capacity for hire, or for the transport of cargo or the carriage of passengers for reward, within 2 years from the date of importation; and		
	(iii) has personally owned and used the ship overseas for at least 1 year before the earliest of the following:		
	(A) the date of the person's departure for New Zealand;		
	(B) the date on which the ship is surrendered for shipping;		
	(C) if the ship is not imported as cargo, the date of its departure for New Zealand; and		
	(iv) gives a concession reference 80 undertaking:	Free	..
	(e) household or other effects imported by a person who—		
	(i) has arrived in New Zealand and, on the date the effects are imported, holds a document authorising residence in New Zealand; and		
	(ii) has resided or been domiciled outside New Zealand for the whole of the 21-month period preceding his or her arrival; and		
	(iii) has personally owned and used the effects outside New Zealand before the date of his or her departure for New Zealand.	Free	..

NOTE

If goods falling within the description and criteria in this concession are imported into New Zealand more than 5 years after the arrival of the passenger into New Zealand, the goods may be admitted under this concession only with the consent of a Customs officer.

DEFINITIONS

In this concession—

**concession reference 80 undertaking**

means a written undertaking, in the form required by a Customs officer, that if the relevant goods are sold or otherwise disposed of within 2 years from the date of their importation, the person signing the undertaking will immediately pay to Customs—

- (a) the Customs charges that would have applied if duty were levied on the goods, at the time of their importation, under Part 1 of the Tariff; or
- (b) any lesser sum that may be required.

CONCESSIONS—continued

Concession Reference Number	Class of Goods	Rates of Duty	
		Normal Tariff	Preferential Tariff

**document authorising residence in New Zealand** means any of the following:

- (a) a New Zealand passport;
- (b) an Australian passport;
- (c) a current New Zealand residence visa or permit, or a current returning resident's visa or permit;
- (d) a current permanent residence visa (including a resident return visa) issued by the Government of the Commonwealth of Australia;
- (e) a current work visa or work permit that was issued for a minimum of 12 months;
- (f) a current work visa or work permit, issued under the Work to Residence (Skilled Migrant Category) policy or the Long Term Business Visa/Permit category;
- (g) a current visitor's visa or permit that was issued for a minimum of 3 years

**personally owned**, in relation to aircraft, ships (including small ships), and motor vehicles (including motor cycles), includes such goods that—

- (a) were leased by the importer—
  - (i) under a lease agreement, the terms of which are fully complied with before property passes to the importer, and before the goods are imported into New Zealand; and
  - (ii) for at least 1 year before the earlier of the date on which the importer departed from the country of exportation to New Zealand and the date on which the goods were surrendered for shipping or exported to New Zealand; or
- (b) were purchased by the importer by way of a hire purchase agreement in circumstances where—
  - (i) the terms of the hire purchase agreement are fully complied with before property passes to the importer, and before the goods are imported into New Zealand; and
  - (ii) the importer had possession of the goods for at least 1 year before the earlier of the date on which the importer departed from the country of exportation to New Zealand and the date on which the goods were surrendered for shipping or exported to New Zealand

**small ship** means a ship that is either of the following:

- (a) a sailing vessel that—
  - (i) in the sailing condition does not exceed 2.5 metres in width at any section; and
  - (ii) does not exceed 1,000 kilograms unladen weight; and
  - (iii) does not incorporate any device for propelling the vessel by power (for example, an auxiliary motor); and
  - (iv) is not of the deep keel type;
- (b) a powered vessel that—
  - (i) does not exceed 7 metres in length; and
  - (ii) does not exceed 2.5 metres in width at any section; and
  - (iii) does not exceed 1,250 kilograms all up unladen weight (ie with driving units and transmissions) or 800 kilograms unladen weight when imported without driving units and transmissions

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| 81 | <p>Personal baggage and effects accompanying a passenger through Customs arrival processes, being dutiable goods, but not being—</p> <ul style="list-style-type: none"> <li>(i) Passengers' baggage and effects falling within the descriptions and criteria contained in concession reference number 80 of this Part; or</li> <li>(ii) Goods falling within Chapter 24 of Part I of the Tariff (tobacco products); or</li> <li>(iii) Goods falling within Tariff headings 2203 to 2208 inclusive of Part I of the Tariff (alcoholic beverages); or</li> <li>(iv) Goods carried on behalf of any other person or persons; or</li> <li>(v) Goods for sale or exchange; or</li> <li>(vi) Goods for use in the passenger's business or profession;—<br/>to the extent that the goods—           <ul style="list-style-type: none"> <li>(a) Do not exceed \$700 in total value</li> <li>(b) Exceed \$700 in total value, on the excess over \$700</li> </ul> </li> </ul> |
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Free . . .  
The rates of duty applicable to the goods as set out in Part I of the Tariff

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

CONCESSIONS—*continued*

Concession Reference Number	Class of Goods	Rates of Duty	
		Normal Tariff	Preferential Tariff
82	The following goods (not being goods carried on behalf of any other person or persons and not being goods for sale or exchange) that are the personal property of a passenger, or a member of the crew of a ship or aircraft, who is 17 years of age or over, and that accompany that person through Customs arrival processes:		
	(a) Either 200 cigarettes, or 250 grams of tobacco, or 50 cigars, or a mixture of cigarettes, tobacco, or cigars that weighs not more than 250 grams	Free	..
	(b) Either 4.5 litres of wine, or 4.5 litres of beer	Free	..
	(c) Three bottles, or other containers, containing in each bottle or container not more than 1125 millilitres of alcoholic spirits, liqueurs, or other spirituous beverages	Free	..
90	Goods designed or produced for use in, and of a kind used exclusively in, the practice of religion or as equipment for places of worship	Free	..
91	Goods imported into New Zealand that are partly the manufacture or produce of another country or countries and partly the manufacture or produce of New Zealand	Free ■	..
99	Other goods	Free ■	..

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.