



CUSTOMS FACT SHEET

Te Mana Arai o Aotearoa

New Zealand Customs Service – IMPORTANT INFORMATION

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 realisable 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 of \$399 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 tobacco products. Other excisable goods, such as alcoholic beverages, are only eligible to receive the benefit of the minimum revenue collectable figure when imported as part of the baggage accompanying a passenger through the Customs arrival processes.

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 the incidence of 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).

Goods	Duty Rate (%)
Amplifiers (audio frequency)	20.5
Apparel (clothing)	
Men's and boys'	34.0
Women's and girls'	34.0
Infants'	12.5
Baby strollers	20.5
Bags (briefcases, etc.)	20.5
Bicycles	20.0
Boats	20.5
Cane baskets	20.0
China (other than ornaments)	20.5
Cosmetics	20.5
Helmets (crash)	32.0
Inflatable dinghies	20.5
Jewellery	20.5
Knives (kitchen)	20.5
Lamps	20.5
Linen	
Fitted sheets	26.0
Cot covers, eiderdowns	26.0
Cases, valances, quilt covers	26.0
Other bed and table linen	20.5
Blankets (not electrical)	27.0
Perfume	18.0
Pots and pans	20.5
Saddles	20.5
Sleeping bags	20.5
Stationery	20.5
Toys	20.5
Wallpaper	20.5
Wet suits	20.5

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 in the course of an overseas trip will be admitted free of all Customs charges, provided the goods are intended for the use or wear of the traveller and are not intended for any other person or persons or for gift, sale, or exchange. 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. The concession can also be claimed by persons who were temporarily overseas at the time the bequest is made. 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

Goods owned by an immigrant, or a person on a work or student permit for at least 12 months, and New Zealand residents returning to this country from an absence of more than 21 months, may be cleared ahead of the arrival of the owner, provided it can be established that the owner has the intention to take up or resume permanent residence in New Zealand within six months of the importation of their goods.

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. The goods will then be released from the control of Customs without the need for any deposit/security, provided that the contents of the consignment qualify for concessionary entry. Full Customs charges will be required in respect of unused goods, or those that fall outside of the terms of the baggage concessions.

Note:

The above provision, designed to avoid the payment of storage costs, applies only to personal and household effects. It does not apply to motor vehicles, boats or aircraft. The terms of the concessions applicable to the latter (goods) require that the owner be resident in New Zealand in order to complete the relevant Deed of Undertaking. Where such goods arrive ahead of the owner, the nominee 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 motor vehicle, boat or aircraft. When the owner arrives in New Zealand to take up, or resume permanent residence, this deposit will be refunded, providing all of the conditions governing concessionary entry can be met.

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 determines the conditions under which entry will be allowed and prospective importers are advised to contact the Ministry of Agriculture and Forestry, 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 video tapes, films, records, CD-ROMs, and publications
- Certain types of weapons such as flick knives, butterfly knives, sword sticks, knuckle dusters, and any weapon designed or disguised to give the appearance of another article
- Cannabis utensils such as bongos, 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 or visit the Customs website www.customs.govt.nz or Call Customs on 0800 428786.

