

TSW FACT SHEET:

EXPORTING GOODS FOR BUSINESS OR COMMERCIAL USE

This fact sheet provides an introduction and general overview for people wanting to take goods out of New Zealand for business or commercial use. It explains commonly used terms, how the export clearance process works and other information to consider.

Taking goods out of New Zealand – what do I need to do?

Taking goods out of a country is called exporting, and if you are exporting goods, you are an exporter. If you export goods from New Zealand, you will need to get them cleared by the New Zealand Customs Service (Customs). This allows the monitoring and enforcement of permit requirements and prohibited goods, and provides assurance about the security of our exports. Export clearance also provides key information for trade statistics.

What are business or commercial goods?

The word 'goods' means any item, including personal effects or animals as well as commercial products. Business or commercial goods are items that you intend to use in a business application, gift, exchange or sell.

What is an export clearance?

An export clearance refers to the procedure where the details of the exported goods are provided to Customs, the necessary risk screening and actions are completed and the goods are authorised to leave New Zealand.

How are goods for export valued?

Customs and Statistics NZ are interested in the total value of your goods. This includes all costs, including transport, packaging and goods value up to the point of the goods leaving New Zealand waters. For example, if you forwarded your goods from Wellington, and they are going to London via Auckland, the value will include what they cost to get to Auckland (including any packaging) but not what they cost to get to London. This type of value is called free on board (FOB).

The FOB value is important because it determines what clearance is required for your exported goods, and ensures standardisation of trade statistics.

How do I clear goods for business or commercial use?

There are two options.

- Using a broker. For example, freight forwarders will often provide a door-to-door service. Check if the freight forwarder provides border clearance as part of their service.
- Clearing goods yourself online. This may be suitable if you intend to export regularly. Refer to [*TSW Fact Sheet: Electronic Submission of Lodgements*](#).

Either way, the details of the exported goods are submitted electronically in one of two ways:

- On an export declaration that provides full details of the goods.
- On a Cargo Report Export (CRE) that provides summary details.

The type of submission will depend on the value and type of goods. Only Trade Single Window (TSW) registered users can submit details electronically. For information on becoming a TSW registered user refer to [*TSW Fact Sheet: Registering to use TSW*](#).

See the Frequently Asked Questions at the back of this fact sheet for a list of goods that do not require an export declaration.

Exporting goods with a FOB value of more than NZ\$1,000

Exporting goods with a FOB value of more than NZ\$1,000 requires a standard export declaration to be entered electronically. Only TSW Registered users can submit an export declaration electronically, as they have the necessary knowledge, understanding of requirements and software. To find out about becoming a TSW registered user refer to [*Registering to use TSW Fact Sheet*](#).

To export goods with a value over NZ\$1,000 the exporter will need a client code, which can be applied for by completing a current [*NZCS Form 224*](#). If you are using a broker then they usually provide all the necessary documentation, including Form 224.

Exporting goods with a FOB value NZ\$1,000 or less

Goods with a FOB value of NZ\$1,000 or less are entered electronically on a Cargo Report Export (CRE), which contains summary details of your goods. Only TSW registered users can submit a CRE, as they have the necessary knowledge, understanding of requirements and software. To find out about becoming a TSW registered user refer to [*Registering to use TSW Fact Sheet*](#).

Who is involved in goods clearance?

The Exporter

Exporters can clear goods themselves or need to provide accurate information to a broker.

Brokers

The New Zealand Government has rules and regulations about what goes out of our country. Brokers are people and organisations that know these requirements, and have the expertise and software needed to clear exported goods with government agencies. You can engage them to do this on your behalf.

Customs

Customs provides clearance of your goods.

Note – other government agencies may need to provide certificates and permits for certain goods. Check [*Export prohibitions and restrictions*](#) for other government agency requirements.

Engaging a broker

You need to decide which broker to use. You can find a list of brokers in New Zealand business directories. Those affiliated to The Customs Brokers and Freight Forwarders Federation of New Zealand (CBAFF) are also listed at CBAFF.org.nz

What am I responsible for when a Customs broker clears the goods?

As you are the exporter of the goods, any actions or declarations that the broker makes on your behalf are considered to be your actions or declarations also. This means you may need to pay any penalties or additional duties that are incurred by the broker in this clearance process, for example, failure to get a permit required.

When should I apply for clearance?

You should submit your export clearance as soon as possible prior to the delivery of the goods for loading. To allow time for inspection and examination, you should apply for clearance of:

- airfreight – more than 9 hours prior to loading
- seafreight – more than 48 hours prior to loading.

Export clearances can be made up to one hour before loading but there is no guarantee of loading as there is not enough time if an intervention is required.

Error-free clearances not subject to agency inspection are normally processed by the border management system in under 60 minutes, generating a printable message authorising export.

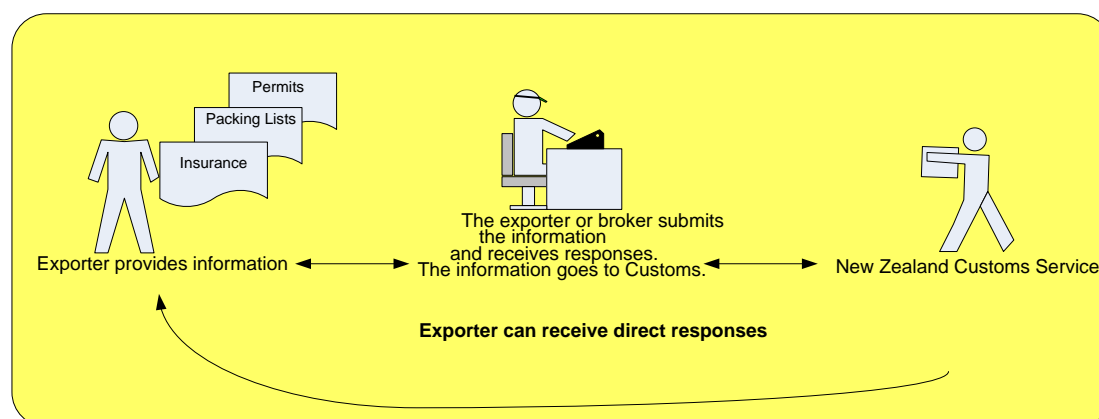
What will it cost me to clear my goods?

Goods Management Levies apply to exported goods. For levy rates, refer to [*Goods levies and hourly rate*](#).

1. Depending on the nature of your goods, other government agencies may also charge fees.
2. Your broker is also likely to charge for their services.

You can also find out more information by reading [*Goods Fees - 2026 changes*](#).

Procedure for clearing exported goods



1. The exporter provides the information needed and enters the details, or passes it to a broker to enter.
2. An electronic entry is submitted through one of ways described in [TSW factsheet - Electronic submission of lodgements](#).
3. The information is cleared through agency systems and a response is received, either by the broker or directly by the exporter.
4. The response will either clear the goods or provide alternative instructions.

Exporting food

Most exporters of food products need to register with MPI, operate under an MPI-registered programme, and meet requirements specific to each food sector before exporting. If you are exporting food refer to the [MPI website](#) for more information.

Exporting biosecurity risk goods

To protect the integrity of New Zealand's exports and prevent the spread of diseases and pests through international trade, MPI provides assurance through procedure and certification standards. Before attempting to export any plant, animal or forestry goods from New Zealand you will need to check the requirements for the product on the [MPI website](#).

What is the Secure Exports Scheme?

The Secure Exports Scheme (SES) is a voluntary arrangement between exporters and Customs to help keep trade secure. You can find out more about becoming a Secure Export Partner by referring to [Secure Exports Scheme](#).

What if I'm exporting goods that I had to pay duty for?

This is called a drawback. A drawback is a refund of duty which has been paid on goods on import that are then re-exported. The minimum amount of drawback you can claim for business or commercial goods is NZ\$50, and you need to have the right evidence and documentation. Refer to [Refunds and drawbacks](#).

Who else accesses my export entry information?

As well as Customs and MPI, the information provided on the export entry is supplied to Statistics New Zealand for compiling official international trade statistics. No identifying details of individual exporters or importers are published. For more information see [Stats.govt.nz](https://stats.govt.nz).

Prohibited or restricted exports

Customs enforces a wide range of export prohibitions and restrictions on behalf of government departments and agencies that are responsible for policies on exports of certain types of goods. To ensure you understand how to comply with any prohibition or restriction requirements, refer to:

- [Export Prohibitions and Restrictions](#) – gives a brief explanation of the prohibitions and restrictions Customs enforces at the border and lists the tariff items that are subject to export prohibitions and restrictions.

Offences

The person filling out an export declaration completes a declaration stating the particulars are true and correct. It is an offence to make a declaration under the Customs and Excise Act 2018 that is materially incorrect. A fine can be imposed if convicted of these offences. As well as the requirements of the Customs and Excise Act, exporters should be aware that other legislation may apply to their exports.

Where can I find out more?

For further information on export requirements read:

- [TSW Fact Sheet: Export Declaration Requirements](#)

For further information on TSW refer to:

- [TSW Fact sheets](#)
- [Goods Fees - 2026 changes \(Customs webpage\)](#)

Need help?

If you have any other questions or need further assistance please contact 0800 BORDER or visit the border agency websites.

Websites: [Customs.govt.nz](https://customs.govt.nz) and [MPI.govt.nz](https://mpi.govt.nz)

Frequently Asked Questions

What goods do not require an export entry?

The following goods are exempt from the requirement to lodge an entry.

- Bona fide gifts to persons resident outside New Zealand.
- Trade samples supplied without charges to persons resident outside New Zealand.
- A passenger's baggage and effects (except goods that are sold from licensed export warehouse or under drawback of duty). Note the term 'passenger's baggage and effects' does not include motor vehicles.
- Goods exported by diplomatic missions.
- Commercial documents and newspapers.
- Film and videotape exported for use overseas and return to New Zealand.
- Ships and aircraft leaving New Zealand under their own power, other than those:
 - that were entered on temporary import entry under section 116 of the Act; or
 - that were imported on charter or lease and entered on import entry; or
 - that have been sold and are leaving for delivery outside New Zealand; or
 - that are departing for sale overseas.
- Goods sent by parcel post for repair and return.
- Goods of a type normally used for commercial or business purposes, such as portable computers and accessories, cellular telephones, video and other photographic equipment carried by a passenger leaving New Zealand.
- Any goods having an FOB value not exceeding \$1,000, except goods sold from an export warehouse and goods subject to a claim for a drawback of duty.

What goods are cleared on a CRE (Export ECI) report?

Goods exempt from an export entry, if not cleared on an entry, must be cleared on a Cargo Report Export (CRE) to obtain authority to load. Exempt-entry goods to be exported by post do not require Customs clearance, but are still subject to any agency export approval requirements that may apply.

A single CRE report can only cover shipments to be exported on a single flight or vessel, on one date.

Consignments for any number of exporters may be declared on a CRE report. The submitter must indicate for each consignment on the CRE that clearance is required.

Who can lodge a CRE?

To lodge a CRE the submitter must be registered as a Trade Single Window (TSW) user and approved as a declarant. Refer to:

- [TSW Fact Sheet: Registering to use TSW Online](#)

What evidence of Customs clearance do I need to provide?

Exports by airfreight

- For each individual consignment, Customs clearance in the form of an export delivery order or a CRE (ECI) clearance advice must be provided to the freight forwarder or the airline's cargo terminal operator (CTO) before loading aboard the aircraft that is departing internationally.

Exports by seafreight

- For LCL (Loose Container Load) shipments, Customs clearance in the form of an export delivery order or a CRE (ECI) clearance advice must be provided to the consolidator, or to the relevant port, before loading aboard the vessel that is departing internationally.
- For FCL (Full Container Load) shipments, Customs will automatically send the container number and Customs clearance number to the port of loading if the port is set up electronically. In this case, no action is required by the exporter/broker. Where the port is not set up for electronic receipt, a delivery order must be presented in hard copy.

What does the FOB value include?

For the purpose of entries, the term 'FOB' is the total of the value of the goods in the consignment, plus all costs involved in their packaging, packing, and transport in New Zealand, and any other costs up to and including their loading aboard the export vessel or aircraft, or acceptance by a postal service. FOB does not include international freight/postage and insurance, and any other costs incurred after loading or acceptance by a postal service in New Zealand.

How do I get a client code?

The exporter named on an export entry, or an exporter lodging a CRE (ECI) report, must hold a Customs client code.

A code for a new exporter can be applied for by completing a current [NZCS Form 224](#). Visit the [Customs website](#) for more information about client codes, or contact 0800 BORDER.