



NEW ZEALAND  
**CUSTOMS SERVICE**  
TE MANA ĀRAI O AOTEAROA

# WORKING TARIFF DOCUMENT *of New Zealand*

## Reprint – 28 August 2025

Dear Subscriber

Please find enclosed a complete Working Tariff Document (WTD), effective 28 August 2025, that replaces in full your current document. This reprint has been bought about by a number of changes taking effect on 1 July 2025 and the change for the New Zealand-United Arab Emirates Comprehensive Economic Partnership Agreement that takes effect on 28 August 2025, which is listed below:

### **Tariff (ACCTS) Amendment Order 2025, made on 26 May 2025**

This Order, which comes into force on 1 July 2025, eliminates import duties on specific environmental, sustainable and energy-saving goods as required to implement the Agreement on Climate Change, Trade and Sustainability (ACCTS). The Order either removes the import duty on all goods under a specific subheading or, where it was required, creates a separate tariff item to identify specific goods and applies the removal of the import duty to only those specific goods.

### **Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2025, made on 26 May 2025**

The Excise and Excise-Equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2025 comes into force on 1 July 2025. This Order adjusts the excise and excise-equivalent duties on alcoholic products. The adjustment is based on movement in the Consumers Price Index (CPI) for the 12-month period up to 31 March 2025. This adjustment is made pursuant to clause 21 of Schedule 3 of the Customs and Excise Act 2018.

### **Excise and Excise-equivalent Duties Table (Residual Fuel Oil) Amendment Order 2025, made on 30 June 2025**

The Excise and Excise-Equivalent Duties Table (Residual Fuel Oil) Amendment Order 2025 comes into force on 1 July 2025. This Order adjusts the excise and excise-equivalent table to add two new items relating to residual fuel. Specifying these items in the table will allow for the Petroleum and Engine Fuel Monitoring Levy to be applied to the monitoring of residual fuel consumption from 1 July 2025.



**Te Kāwanatanga o Aotearoa**  
New Zealand Government

**Tariff (Specified CPTPP Parties—United Kingdom) Amendment Order 2024, made on 11 November 2024**

The Tariff (Specified CPTPP Parties—United Kingdom) Amendment Order 2024 came into force on 15 December 2024. This Order declares the United Kingdom of Great Britain and Northern Ireland to be a specified party to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership for the purposes of the Tariff Act 1988. The effect of this Order is that preferential tariffs set under the Tariff Act 1988 apply to goods imported into New Zealand from the United Kingdom of Great Britain and Northern Ireland, in accordance with the Comprehensive and Progressive Agreement for Trans-Pacific Partnership, done at Santiago on 8 March 2018.

**United Arab Emirates Comprehensive Economic Partnership Agreement Legislation Amendment Bill**

The United Arab Emirates Comprehensive Economic Partnership Agreement Legislation Amendment Bill (the Bill) amends New Zealand law as part of the implementation of the New Zealand–United Arab Emirates Comprehensive Economic Partnership Agreement (the UAE CEPA), signed in Abu Dhabi on 14 January 2025. The Bill amends the WTD so that goods from the UAE, that meet the rules of origin and other applicable requirements of the UAE CEPA, have an applicable Preferential Tariff rate effective from 28 August 2025. It also implements the obligation relating to the tariff treatment of goods returned after repair or alteration.



Christine Stevenson  
Comptroller of Customs