

TSW FACT SHEET:

IMPORTING GOODS FOR BUSINESS OR COMMERCIAL USE

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

BRINGING GOODS INTO NEW ZEALAND – WHAT DO I NEED TO DO?

Bringing goods into a country is called importing, and if you are importing goods, you are an importer. All goods imported into New Zealand need to be cleared by the New Zealand Customs Service (Customs) and the Ministry for Primary Industries (MPI). These government agencies check information on all goods imported into New Zealand to make sure the goods don't pose a risk and to collect any charges due. This is called 'clearance'. Clearance is required for everything that comes into New Zealand, from online shopping to commercial shipments. Even if you are flying in for a holiday you'll notice that New Zealand government agencies may check your personal goods.

WHAT ARE BUSINESS OR COMMERCIAL GOODS?

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

WHAT IS AN IMPORT CLEARANCE?

An import clearance is the procedure where the details of the imported goods are provided to Customs and MPI, the payment of any charges is made, the necessary risk screening and actions are completed, and the goods are authorised to enter New Zealand.

WHAT IS THE CUSTOMS VALUE OF MY GOODS?

The Customs value is applied regardless of how you came to own the goods, and may not be the same as the amount paid for the goods because deductions or additions are sometimes necessary. To find out more, including methods of valuation, the influence of the exchange rate and information required, refer to [*Valuation for import*](#).

HOW DO I CLEAR GOODS FOR BUSINESS OR COMMERCIAL USE?

There are several options.

- Border clearance is included in the arrangement with the supplier. For example, goods that are bought online and sent to your door through an express courier. Check the terms of sale to see if border clearance is included.
- Using a broker. Check if the broker provides border clearance as part of its service.
- Clearing goods yourself online. This may be suitable if you intend to regularly import. Refer to: [*Getting started TSW*](#).

Either way, details of imported goods for business or commercial use are submitted electronically and screened by New Zealand government agencies. The clearance process will depend on the value, the type of goods and whether they have been sent to you after purchase, or you are bringing them back. The most common are detailed below.

IMPORTING GOODS WITH A CUSTOMS VALUE OF MORE THAN NZ\$1,000

Goods management levies may apply to imported goods. More information can be found at:

[Goods levies and hourly rate](#)

[Goods Fees - 2026 changes](#)

Importing goods with a Customs value of more than NZ\$1,000 requires an import declaration to be entered electronically. Only Trade Single Window (TSW) registered users can submit an import declaration electronically, as they have the necessary knowledge and understanding of requirements. To find out about becoming a TSW registered user refer to [Getting started TSW](#).

If you are importing goods with a value over NZ\$1,000 you also need a client code, which you can apply for by completing a current [NZCS Form 224](#). If you are using a broker they usually provide all the necessary documentation, including this form.

IMPORTING GOODS WITH A CUSTOMS VALUE OF NZ\$1,000 OR LESS

Your goods can be declared either on write-off requests on an Import Cargo Report (ICR) or on a Simplified Import Declaration (SID).

In this case, the goods are screened, appropriate actions undertaken, and released. However, if there is any doubt about the value, the goods will be held and proof of the value required before they are released.

Delivery of the goods once cleared will depend on the terms of carriage you have arranged.

WHO IS INVOLVED IN GOODS CLEARANCE?

Importer

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

Brokers

The New Zealand Government has rules and regulations regarding what can and can't come into our country. Brokers are people and organisations that know these requirements, and have the expertise and software needed to clear imported goods with government agencies. You can engage them to do this on your behalf.

Customs and MPI

These are the two main government agencies involved in allowing your goods into New Zealand. All people, goods and craft entering and leaving New Zealand must be reported to and screened by Customs, who will also collect any charges due as part of the entry or exit. MPI manage New Zealand's bio-security and food safety requirements as part of their role in protecting and promoting New Zealand's primary industries.

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 BROKER CLEARS THE GOODS?

As you are the importer 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, additional duties where payment is not made by the due date. You are also responsible for ensuring compliance with New Zealand legal requirements, and the undertaking of any goods testing or treatments required.

WHEN SHOULD I APPLY FOR CLEARANCE?

You can apply for clearance before your goods arrive to minimise storage and avoid any delays or penalties. A regular declaration can be submitted in advance or must be submitted within 20 days of the arrival of your goods. MPI requires receipt of quarantine declarations for shipping containers to be within 12 hours prior to arrival.

WHAT WILL IT COST ME TO CLEAR MY GOODS?

The cost will depend on what the Customs value is. You may need to pay:

1. Duty – this is a type of government tax on your imported goods. Import duties are calculated on the Customs value of the goods in New Zealand dollars.
2. Goods and Services Tax – GST of 15 percent is calculated on the New Zealand value of your goods, plus the duty payable, plus any freight or insurance charges you have had to pay.

Depending on the nature of your goods, they may also attract other fees from MPI. Information on possible MPI charges is available on the [MPI website](#).

If you are using a broker, they will also charge for their services.

WHAT GOODS WILL I PAY DUTY ON?

Types of goods not manufactured in New Zealand may be free of duty. If applicable, duty is charged on the transaction value of the imported goods ie, the price actually paid for them. Where there is no identifiable value declared, such as in the case of a gift, the value will still need to be determined. We strongly advise you get advice on the tariff class and rules of origin before importing – either from your broker or from Customs.

WHAT ARE THE CUSTOMS DUTY RATES?

Refer to the [Working Tariff of New Zealand document](#) for information on Customs duty rates. The rates are subject to change; there is no guarantee that they will apply at the time the goods arrive in New Zealand.

IMPORTING BIOSECURITY RISK GOODS

Some imported goods may require an MPI Biosecurity permit to import (eg, live animals). Some may require inspection and/or treatment before being authorised to enter New Zealand. Shipping containers and any wood or other packing materials are considered risk goods and require declaration. Information on biosecurity risk items and Import Health Standards are available at the [MPI website](#). Any permits required must be applied for from MPI prior to the arrival of the goods and the permit details and document attached to your declaration. If you're unsure if your goods may attract MPI interest, contact 0800 008 333.

IMPORTING FOOD FOR SALE

In addition to clearance, which may include inspection and sampling/testing of high risk foods, all importers of food for sale must be registered with MPI and comply with the Food Importer Standards. Refer to the [Food Import Clearance Procedure \(MPI\)](#) and imported food requirements for information and guidance.

Note – some food items may also be subject to Biosecurity requirements and require certification, inspection and/or treatment. Refer to the [MPI website](#).

CLEARING TEMPORARY IMPORTS

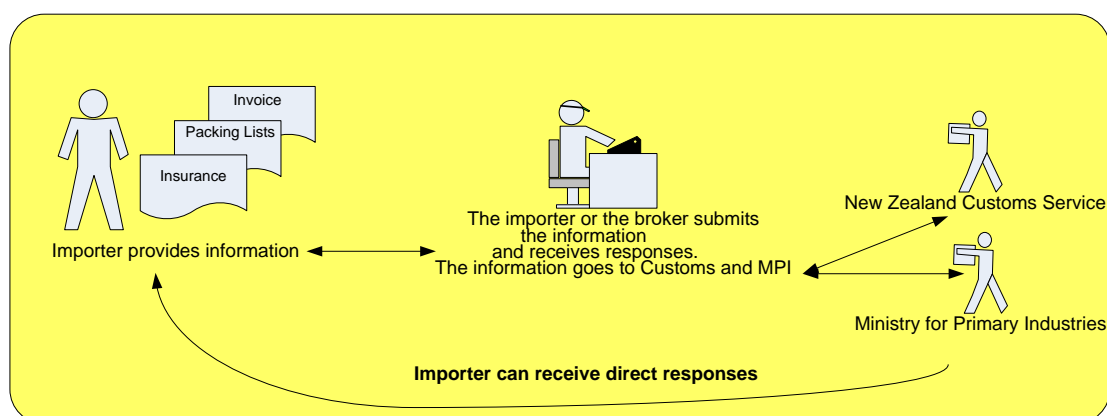
Carnet

This document allows Customs to clear goods in a quick and efficient manner, especially when goods arrive with passengers at airports. It is a standard international Customs document incorporating a security that is covered by a bond held by the issuing authority. Carnets are issued in the country of export. A classic example of the use of a carnet is a touring band visiting several countries and needing to bring their music equipment into different countries temporarily. Goods may be subject to MPI requirements, and require inspection and/or treatment. For more information visit the [International Chamber of Commerce website](#).

Temporary import entry

This applies to the temporary importation of certain types of goods that will usually be exported within 12 months, for example furniture imported for use in a trade show, or tyres being brought into the country for testing only. An import entry is completed, with the entry type noted as 'Temporary'. Security to cover the duty and GST is required, by way of cash or an approved security in some instances. Goods may be subject to MPI requirements, and require inspection and/or treatment. If you provide details of the proposed import, information on procedures and security requirements can be obtained from any Customs office in New Zealand.

PROCEDURE FOR CLEARING IMPORTED GOODS



1. The importer 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 four ways described in [TSW How to submit to TSW webpage](#)
3. The information is cleared through agency systems and a response is received, either to the broker or directly to the importer.
4. The response will either clear the goods or provide direction required to be carried out before the goods can be cleared. Note – some prohibited items cannot be cleared and directions will be given for re-shipment or destruction/disposal at the importer's cost.

WHO ELSE ACCESSES MY IMPORT DECLARATION INFORMATION?

As well as Customs and MPI, the information provided on the import declaration is supplied to Statistics New Zealand for the compilation of official international trade statistics. No identifying details of individual exporters or importers are published. For more information visit Stats.govt.nz

PROHIBITED OR RESTRICTED IMPORTS

Customs enforces a wide range of import prohibitions and restrictions on behalf of government departments and agencies that are responsible for policies on imports of certain types of goods. To ensure you understand how to comply with any prohibition or restriction requirements, refer to the Customs website for [Import prohibited and restricted imports](#) – gives a brief explanation of the prohibitions and restrictions Customs enforces at the border and provides the Import Permit List, which lists the tariff items that are subject to import prohibitions and restrictions.

WHY DOES NEW ZEALAND HAVE SO MANY RULES AND RESTRICTIONS?

New Zealand has managed to avoid and minimise many harmful substances, risk items, diseases and pests, and we want to keep it that way. It's crucial for our safety, our environment and our economy.

WHAT IF I DON'T DECLARE MY GOODS?

Failure to declare risk goods could result in fines and/or imprisonment.

WHERE CAN I FIND OUT MORE?

For further information on TSW refer to:

- [TSW Getting Started webpage](#)
- [TSW Lodgements 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](#) and [MPI.govt.nz](#)