



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

Disclaimer:

This document is a consolidated version of the Customs (Inward Cargo Report) Rules 2024 produced by the New Zealand Customs Service as a reference document only. It has been compiled from the official rules that were made by the Comptroller of Customs. Copies of the official rules and amendment rules were notified in the NZ Gazette and are available on the New Zealand Customs Service website.

Under section 421(1) of the Customs and Excise Act 2018,

I, Christine Stevenson, Chief Executive, New Zealand Customs Service, make the following rules:

Customs (Inward Cargo Report) Rules 2024

Signed at Wellington

This 31st day of July 2024

Christine Stevenson

Chief Executive, New Zealand Customs Service

Customs (Inward Cargo Report) Rules 2024 (as amended)

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Part 1

Rules

Section 1 Preliminary provisions

1.1 Title

These rules are the Customs (Inward Cargo Report) Rules 2024

1.2 Commencement

These rules come into force on 9 September 2024.

1.3 Application and purpose

1.3(1) These rules apply to persons required to provide inward cargo reports under section 14 of the Act.

1.3(2) These rules prescribe:

- (a) the way in which inward cargo reports required under section 14 of the Act are to be made; and
- (b) the way in which inward cargo report write-off requests required under regulation 26(2)(b)(iii) of the Regulations are to be made.

1.4 Interpretation

1.4(1) In these rules, unless the context otherwise requires—

Act means the Customs and Excise Act 2018

Regulations means the Customs and Excise Regulations 1996

Trade Single Window (TSW) means the computer system application jointly managed by Customs and the Ministry for Primary Industries as part of the Joint Border Management System that enables parties involved in international trade and transport to submit craft and cargo clearance data that is required by New Zealand border agencies electronically, once, through one entry point.

1.4(2) Unless the context otherwise requires, a term that is used in these rules and defined in the Act but not defined in these rules has the meaning given in the Act.

1.5 Revocation

The Customs (Inward Cargo Report) Rules 2019 are revoked.

Section 2 Form and manner for inward cargo reports

2.1 Form of inward cargo reports relating to sea cargo

Every inward cargo report in relation to commercial cargo arriving in New Zealand by sea must be made electronically in the message format specified in Schedule 1.

2.2 Manner in which inward cargo report relating to sea cargo to be provided

Every inward cargo report in relation to commercial cargo arriving in New Zealand by sea must be—

- (a) submitted in Trade Single Window; and
- (b) completed in accordance with Schedule 2.

2.3 Form of inward cargo report relating to air cargo

Every inward cargo report in relation to commercial cargo arriving in New Zealand by air must be made electronically in the message format specified in Schedule 3.

2.4 Manner in which inward cargo report relating to air cargo to be provided

Every inward cargo report in relation to commercial cargo arriving in New Zealand by air must be—

- (a) submitted in Trade Single Window; and
- (b) completed in accordance with Schedule 4.

2.5 Requirement to provide answers and make declarations

2.5(1) The person completing an inward cargo report under these rules must provide the answers to all matters as are required in or by the applicable form.

2.5(2) Where a form requires a declaration to be made, the person must make any such declaration.

2.6 Alteration to forms

2.6(1) Without limiting the generality of section 52 of the Legislation Act 2019, the forms prescribed under these rules—

- (a) may be altered in design to suit Customs' business processes; and
- (b) may contain additional material not inconsistent with the prescribed information in these rules.

2.6(2)

Where a prescribed form contains any explanatory or other notes, such notes do not form part of the prescription but are intended to assist the person in the completion of the form.

Part 2

Schedules

:

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Schedule 1

Form of Inward Cargo Reports relating to Sea Cargo

r 2.1

Submitter Code
Declarant Code
Sender's Reference

Craft Details

Transport Mode
Craft Name
Carrier Code or Carrier Name
IMO/Lloyds Number
Voyage Number
Estimated Date of Arrival in New Zealand
New Zealand Port of Arrival

Additional Information

Carrier Cargo Report
Remarks
MPI Account Number and MPI Account Name

Documents

Document Reference
Attach Documents

Consignment Field Requirements

Consignment Number
Write-Off Request
Repack Indicator
Shipment Port of Origin
Consignment Value in NZD
Transshipment Place Code
Port of Loading
Port of Discharge
Method of Payment for Freight
Date and Time of Arrival at Place of Discharge
MPI Account Number and MPI Account Name
Location of Goods Code and Name

Consolidation

Is this consignment a consolidation?

Bill

Master Bill Number

Bill Type

Bill Number Deconsolidator Code and Name (required for consolidated consignments)

Handling Instructions

Container Pack Location

Container Pack Location and Address

Containers

Container or Pallet Number

Container Status

Container or Pallet Size/Type

Stow Position

MPI Quarantine Declaration

MPI Approved System (MAS) Number

Attached Equipment

Container Pack Location

Seal Number

Consignor

Consignor Name and Address

Consignor Methods of Communication

Overseas Registered Supplier and Prepaid GST Indicator**Consignee**

Consignee Code

Consignee Name and Address

Consignee Methods of Communication

Notify Party

Notify Party Name and Address

Notify Party Methods of Communication

Transshipment Request

Movement Request Type

Transshipment Destination

Transfer Transport Mode

Export Mode

Craft Name

Voyage Number

Date of Departure

Delivery Destination

Deliver to Party Name and Address

Transitional Facility Code

Delivery Notification

Party Code

Party Name

Party Email Address

Documents

Document Reference

Attach Documents

Consignment Item Field Requirements**Consignment Items**

Consignment Item Number

MPI Approved System Number

Container Number

Empty containers, equipment, machinery or vehicles New or Used (MUD) indicator

Commodity

Cargo Description

Tariff Item

Item Value & Currency

Country of Origin

Gross Weight Item Level in KG

Identity Type and Number

Other Classification Type and Classifications

Flashpoint Temperature

Storage Temperature

Minimum Storage Temperature

Maximum Storage Temperature

Packaging

Number of Packages & Package Type

Schedule 2

Manner in which Inward Cargo Report relating to Sea Cargo to be provided

r 2.2

Note: The particulars set out below relate to both the TSW Online system operated by Customs and commercial or in-house software systems. The titles of the fields and the other in which they appear reflect the TSW Online system, so may differ from the titles and order shown in other systems.

Submitter Code

State the Customs client code of the organisation that is submitting the Inward Cargo Report (ICR).

Declarant Code (required only when an Inward Cargo Report (ICR) includes write-off requests)

‘Write-off’ is the clearance by Customs and MPI of a consignment for which a Customs Import Entry is not required. State the Customs declarant code of the person requesting the write-off.

Sender’s reference

State the submitter’s unique reference number for this transaction. This must not include special characters such as !@?

Craft Details

Transport Mode

State “Sea” as the method of transport to New Zealand.

Craft Name

State the ship’s registered name in capital letters. The craft name must be the same as that published on the craft names list on Customs website.

Carrier Code and Carrier Name (either is required)

State the Customs client code of the carrier if known, otherwise state the carrier name.

IMO/Lloyds Number

State the IMO/Lloyds number for the ship if known.

Voyage Number

State the voyage number for the craft’s arrival in New Zealand.

Estimated Date of Arrival in New Zealand

State the date the importing craft is expected to arrive at the New Zealand Port of Arrival, in the format DD/MM/YYYY.

New Zealand Port of Arrival

State the five-character UN/LOCODE of the first New Zealand port that the importing craft will arrive at after entering New Zealand waters. Refer to United Nations Code for Trade and Transport Locations (found at <http://www.unece.org/cefact/locode/service/location.html>).

Additional Information

Carrier Cargo Report

If the ICR is being submitted by or on behalf of the carrier to fulfil the carrier's obligations under Section 14 of the Customs and Excise Act 2018, then this indicator must state 'Yes'.

If the ICR is being submitted to report consolidated consignments, or request write-offs or transhipments only, then this indicator must state 'No'.

Remarks

Provide any additional information relevant to government agencies that you wish to pass on. This is a free text field but special characters (e.g. !@?) are not accepted.

Note agencies may not act on information provided in this field so it must not be used as a replacement for providing accurate information in other fields, and if the information is significant, then you must contact the relevant agency.

MPI Account Number and MPI Account Name

Enter the relevant MPI account number and name for the clearance of empty containers and movement of FAK containers.

Documents

Document Reference

This field allows you to identify documents that are relevant to the ICR, but that you are not attaching to the ICR. For example, the reference number of a certain type of certificate. State the document type and the appropriate document reference number.

Attach Documents

Use these fields to attach documents required by agencies, or that you wish to provide. State the document type and its name. Currently the only attachment type option is Other Document. In future, other options may be added for selection.

Consignment Field Requirements

Consignment Number

Sequentially number the consignments covered by the ICR, starting with the number 1.

Write-Off Request

‘Write-off’ is the clearance by Customs and MPI of a consignment for which a Customs Import Entry is not required, but that require the agencies’ permission for the goods to enter New Zealand. If you are requesting write-off of a consignment, state ‘Yes’.

Repack Indicator

Check this field if the consignment is to be repacked into sub-consignments that will ultimately require different clearance processes e.g. part destined for NZ, part destined for overseas.

Shipment Port of Origin

State the five-character UN/LOCODE of the overseas port from which the goods were initially despatched. For example, for a shipment from Hamburg that has transhipped through Singapore, the port of origin would be Hamburg. Use the United Nations Code for Trade and Transport Locations (found at <http://www.unece.org/cefact/locode/service/location.html>).

Consignment Value in NZD (required for write-off requests)

If write-off of the consignment is being requested, state the total FOB value of all items in the consignment in New Zealand dollars. FOB is an incoterm, definitions for which are available on the Incoterms website (found at <https://iccwbo.org/resources-for-business/incoterms-rules/>).

Transshipment Place Code

If the consignment changed craft as part of its voyage to New Zealand, state the five-character UN/LOCODE of each port through which it was transhipped prior to the last port of loading. For example, if a shipment from Hamburg transferred ships in both Dubai and Singapore, the transshipment place would be AEDXB for Dubai. Use the United Nations Code for Trade and Transport Locations (found at <http://www.unece.org/cefact/locode/service/location.html>).

Port of Loading

State the five-character UN/LOCODE of the port at which the consignment was loaded onto the craft for the final leg of the journey to New Zealand. For example, for a shipment from Hamburg that transferred ships in Dubai then Singapore, the port of loading would be Singapore. Use the United Nations Code for Trade and Transport Locations (found at <http://www.unece.org/cefact/locode/service/location.html>).

Port of Discharge

State the five-character UN/LOCODE of the New Zealand port at which the consignment is expected to be discharged from the importing craft. Use the United Nations Code for Trade and Transport Locations (found at <http://www.unece.org/cefact/locode/service/location.html>).

For bulk consignments with multiple ports of discharge, separate consignment details are required for each discharge port.

Method of Payment for Freight

Where known, state the method by which the freight charges for the consignment were paid. Where this is unknown, state 'Not Specified'.

Date and Time of Arrival at Place of Discharge

State the date and time the craft is expected to arrive at the New Zealand port of discharge for the consignment, using the format DD/MM/YYYY. The time and date should be as accurate as possible.

If the ICR is being submitted after the ship has arrived in New Zealand, then the actual date and time of arrival should be entered,

MPI Account Number and MPI Account Name

Where MPI may charge back costs for their activity related to this consignment, enter the MPI account number and name applicable to this consignment only. If you are requesting clearance of empty containers, you should always complete these fields as there will always be inspection or data entry charges.

Location of Goods Code and Name

The Location of Goods is the premises at which the consignment will be held awaiting clearance. The premises must be both a Customs Controlled Area (CCA) and an MPI Transitional Facility (TF), but either code can be stated. When goods are cleared directly from a Port the UN/LOCODE should be stated.

This location will be electronically notified when the consignment clearance or movement is approved, or directions are given.

The list of Location of Goods premises and their codes is available on the Customs website.

Consolidation

Is this consignment a consolidation?

All cargo must be reported at house-bill-equivalent level. If the ICR is being submitted by the carrier and does not include the house bill data, then show 'Yes' in this field. This signals to Customs and MPI that a deconsolidator will be submitting a Consolidation ICR

Note: If you select 'Yes' then you cannot request write-off clearance. These actions can only be achieved when house-bill-equivalent level data with full consignment details is included.

Bill

Master Bill Number

When the consignment is being reported at House Way Bill level (or equivalent), state the associated Master Bill number in this field.

Where the Master Bill contains the lowest level of detail information, then do not state the bill number in this field. Instead, use the Bill Number field below with Bill Type set to type 'MB' (Master Bill).

Bill Type

State the bill type relevant to the transport mode and bill level. Valid types are:

- Bill of Lading
- House Way Bill
- Master Bill.

Bill Number

State the bill number for the consignment according to the bill type.

Deconsolidator Code and Name (required for consolidated consignments)

If you have stated 'Yes' in the 'is this consignment is a consolidation' field above, enter the TSW code of the party who will be providing the House Way Bill / Bill of Lading information. If you don't know the code, state the party's name.

Handling Instructions

If you would like handling instructions to be passed to the Location of Goods premises, state these here. This should be provided as a single string of text with no

special characters. Note that Customs and MPI take no responsibility for these instructions being passed on or carried out.

Container Pack Location

Container Pack Location and Address

Where the consignment has been packed into containers, state the name/s and address/es of the overseas location/s where containers were packed. This information is not required for empty containers.

Containers

The fields below apply where the consignment is packed in shipping containers or on pallets, and for empty containers.

Container or Pallet Number

State the number of the container in which the goods are packed. Pallet numbers must be numbered sequentially starting from '1'.

Container Status (required for containers)

State the appropriate status of the container from the following options:

- Bulk – where the goods have been shipped in a bulk container, for example grain shipped in a specialist grain/bulk container.
- Empty – an empty container (not containing any goods), where either the container itself is the goods being imported, or where the container will continue to be used to transport goods.
- Full load – only one consignment is packed in the container, and the consignment contains goods for only one consignee.
- Full, contains multiple LCL consignments – more than one consignment has been packed into the container. The container contains multiple less than container load (LCL) consignments that individually do not occupy the full space available in a container. The consignments must have at least two different consignees in New Zealand.

Container or Pallet Size/Type

State the UN/EDIFACT code for the equipment size and type. Descriptions and codes are located at <https://service.unece.org/trade/untdid/d20b/tred/tred8155.htm>. For palletised shipments, enter code 16 or state 'exchangeable pallet'.

Stow Position

Where known, state the position of the container on the craft; state the bay, row, and tier information.

MPI Quarantine Declaration

If there is no Quarantine Declaration or it is unknown whether there is one, leave this field blank.

If there is a Quarantine Declaration and the container status is full, answer the five yes/no response codes exactly as shown in the MPI Quarantine Declaration. The questions are:

- **QD1. Cleanliness** - At the time of packing, were the container(s) inspected internally and externally, and are clean and free from contamination with live organisms, material of plant or animal origin, soil and water?
- **QD2. Restricted Packaging Materials** - Has any soil, peat, moss, used sacking material, used tyres, hay, straw, chaff or any packing material contaminated with the above been used within the container(s) listed above?
- **QD3. Wood Packaging** - Has any wood packaging been used within the container(s) such as cases, crates, pallets or wood used to separate, brace, protect or secure cargo in transit?
 - **QD3a.** - If yes to question 3, has the wood been ISPM 15 treated and marked or is the packaging made from material exempt from these requirements (such as Plywood or Medium Density Fibreboard)? Certification is not required for ISPM 15 treated and marked wood packaging.
 - **QD3b.** - If no to 3a, has the wood been otherwise treated and certified as per the Import Health Standard?

MPI Approved System (MAS) Number

If the container is subject to the MPI Sea Container Hygiene System (SCHS) agreement, and a MAS number has been issued, state the MAS number for each container.

Attached Equipment

If any equipment has been attached to the container, state the type from the list provided.

Container Pack Location

Where containers in the consignment were packed at different Container Pack Locations, specify the Pack Location for this container.

Seal Number

Where the container bears one or more shipping seals, state the number of each seal fixed to that container.

Consignor

Consignor Name and Address

Enter the name and address details for the consignor as per the Bill of Lading.

Consignor Methods of Communication

If the method of communication with the consignor is known, state the type and details. Valid options are:

- Cellular phone
- Email
- Facsimile
- Telephone.

Overseas Registered Supplier and Prepaid GST Indicator

If the consignment contains distantly taxable goods that have been supplied or re-delivered by a registered person (as that term is defined by section 2 of the Goods and Services Tax Act 1985), state the GST registration number of that registered person. State the number as a single string of numbers without separators such as spaces, dots, or hyphens.

Indicate whether GST payable on the consignment has been collected by this registered entity by stating 'Y' for yes or 'N' for no

Consignee (Either code or name is required)

Consignee Code

State the consignee's TSW client code if known. Otherwise, state the consignee's name and address.

Consignee Name and Address

The consignee's name and address details will auto-populate if a TSW code has been stated. Otherwise, state the name and address details for the consignee.

Consignee Methods of Communication

If the method of communication with the consignor is known, state the type and details. Valid options are:

- Cellular phone
- Email
- Facsimile
- Telephone.

Notify Party

Notify Party Name and Address

State the name and address details for any notify party specified on transport documentation.

Notify Party Methods of Communication

State the method of communication with the notify party, and the associated details.

Valid options are:

- Cellular phone
- Email
- Facsimile
- Telephone.

Transhipment Request

Where a consignment is being transferred to another craft for an onward journey outside of New Zealand (International Transhipment), or to another approved location within New Zealand prior to clearance (Domestic Transhipment), then a movement request needs to be submitted.

Movement Request Type

For each transhipment request, indicate whether this is a domestic or international transhipment movement request.

Transhipment Destination

Domestic

If a domestic transhipment is requested, the place the goods are being moved to needs to be a Customs and MPI approved premises from the Location of Goods list. State either the CCA or the ATF code of the premises. Domestic transhipment requests are not permitted for empty containers as these must be cleared on-wharf.

International

If an international transhipment is requested, state the Location of Goods code or the New Zealand port code of the place that will have custody of the goods prior to loading for transport from New Zealand. If this is the same as the place of discharge, you must still show the code.

Transfer Transport Mode

State the mode of transport used to move the consignment from the place of discharge to the Transhipment Destination. The options are:

- Air
- Multimodal
- Rail
- Road
- Sea (Coastal vessel)
- Sea (Overseas vessel)
-

Export Mode (Air/Sea) (International transshipment only)

For international transshipment requests, select either Air or Sea for the mode of transport used to transport the consignment out of New Zealand. For international movement requests where the export mode is “Sea”, the following information is also required:

- **Craft Name** – State the name of exporting craft.
- **Voyage Number** – State the voyage number of the exporting craft.
- **Date of Departure** – State the date of departure for the exporting craft.

Delivery Destination**Deliver to Party Name and Address**

Enter the name and address details for the New Zealand delivery destination, if different from the Consignee.

Transitional Facility Code

For empty containers only: if the containers in this consignment need to be directed to an off-wharf transitional facility, state the code of the Transitional Facility where empty containers are to be directed to. This can be obtained from the Premises Operator.

Delivery Notification

If any party has agreed to be automatically notified of the changing status of the consignment, state either the TSW code or the name and email address of the party. This notification is in addition to the default delivery notification to the Port / Airport or premises where the goods are located. Please be careful that you have checked with the receiving party before entering their details as they will receive all updates on the status of the consignment and may not wish to.

Party Code

Enter the TSW client code of the notification party where known. If not known, then enter the party name and email address.

Party Name

Enter the name of the party.

Party Email Address

Enter the email address of the party.

Documents**Document Reference**

This field allows you to identify documents that are relevant to the ICR, but that you are not attaching to the ICR. For example, the reference number of a certain type of certificate. State the document type and the appropriate document reference number.

Attach Documents

Use these fields to attach documents required by agencies, or that you wish to provide. State the document type and its name. Currently the only attachment type option is Other Document. In future, other options may be added for selection.

Consignment Item Field Requirements

Every consignment must have at least one consignment item associated with it. The consignment item provides information about the goods themselves rather than the transportation information already provided above. Where the country of origin or tariff item is different for any of the items in the consignment, a separate consignment item must be completed for each item. A separate consignment line must be completed for each empty container in a consignment.

Consignment Items

Consignment Item Number

Consignment items must be numbered sequentially starting with the number 1.

MPI Approved System Number

If the item is new or used and has been processed in accordance with an MPI approved system number, state the MAS number here.

This field is not auto populated from a MAS number in the container information.

Container Number

If you are going to make a statement about the container's new or used status below, state the relevant container number. You can only select a container number from the list you have already provided at consignment level.

Empty containers, equipment, machinery or vehicles New or Used (MUD) indicator

State whether any empty containers, machinery or vehicles within the consignment are new or used.

Commodity

Cargo Description

State a plain, English language description of the goods, sufficient to describe them for border agency purposes. This must not be the tariff description or product codes from the invoice.

Tariff Item (required for write-off consignments, unless Customs approval given)

Consignments valued under NZ\$400

If write-off is requested for consignments whose value for duty is less than NZ\$400, the submitter may choose whether to state a tariff classification. If a tariff classification is stated, this can either be at either 6-digit or 11-digit level.

Consignment valued between NZ\$400 and NZ\$1000

If write-off is requested for consignments whose value for duty is between NZ\$400 and NZ\$1000, an accurate 6-digit tariff classification must be stated for the items in the consignment. An accurate 11-digit tariff classification may be provided if this is known.

Tariff items may be omitted by some brokerages, but only if Customs has given such brokerages explicit prior approval.

Consignment valued greater than NZ\$1,000

If write-off is requested for consignments whose value for duty is greater than NZ\$1,000, an accurate 11-digit tariff classification must be stated for the items in the consignment.

If write-off is not requested

If write-off is not requested, the submitter may choose whether to state a tariff classification. If a tariff classification is stated, this can be at either 6-digit or 11-digit level.

For all consignments

Where stated at 6-digit level, the tariff classification must be in accordance with the Harmonised System maintained by the World Customs Organisation. Where stated at 11-digit level, the tariff classification must be in accordance with the [Working Tariff Document of New Zealand](#).

Input as a single string of 6 or 11 characters e.g. 853720 or 8537200009G. Do not enter dots or spaces.

The tariff information provided here will aid border agencies in their risk assessment and may speed up processing by reducing the need for intervention.

Item Value & Currency (required for write-off requests)

If write-off of the consignment is being requested, state the value for duty of the item and the code for the currency in which the goods have been valued. If the sale was not in NZ dollars, you must use the current Customs exchange rates (found at <https://www.customs.govt.nz/business/import/customs-exchange-rates/>).

The value and currency can be stated if write-off is not requested.

Country of Origin (required for write-off requests)

If write-off of the consignment is being requested, state the two-character ISO code for the item's country of origin.

It is important to comply with the relevant rules of origin when you select the country code.

Gross Weight Item Level in KG (required except for empty containers)

State the gross weight of the consignment item. The gross weight must be stated in kilograms and include the packaging but exclude the transport equipment.

This information is not required where the consignment item is an empty container.

Identify Type and Number

Where any unique number for the goods is assigned by the manufacturer, producer or grower, the identity number should be stated.

Unique identity numbers must be stated for:

- Motor Vehicles - the vehicle identification or chassis number must be stated.
- Live Animals - the tag, chip or tattoo number must be stated. In the case of some animals this is a requirement under the National Animal Identification Act 2012 (imported cattle or deer) or the Biosecurity Act 1993.
- Used Machinery - the serial number must be stated if known.
- Agricultural compounds and veterinary medicines - in accordance with the Agricultural Medicines and Veterinary Compounds Act 1997.

If you state an identity number, you must also state the relevant code type.

Other Classification Type and Classification

This field is intended to enable other international or New Zealand codes to be provided in addition to the tariff item. Currently the only option is for "United Nations Dangerous Goods List". If you are providing the dangerous goods code, show SSO as the type and provide the relevant classification number from the UN list.

Flashpoint Temperature

The flashpoint is the minimum temperature at which the substance will ignite on application of an ignition source. Where known, state the flashpoint of any hazardous goods. The temperature should be stated in degrees Celsius (CEL). Negative temperatures must be preceded by a minus (-) sign.

Storage Temperature

The temperature required to be maintained for a commodity, or in a container, or in a conveyance can be stated. Where known, the temperature should be stated in degrees Celsius (CEL). Negative temperatures must be preceded by a minus (-) sign.

Minimum Storage Temperature

The minimum temperature required to be maintained for a commodity, or in a container, or in a conveyance can be stated. Where known, the temperature should be stated in degrees Celsius. Negative temperatures must be preceded by a minus (-) sign.

Maximum Storage Temperature

The maximum temperature required to be maintained for a commodity, or in a container, or in a conveyance can be stated. Where known, the temperature should be stated in degrees Celsius. Negative temperatures must be preceded by a minus (-) sign.

Packaging

Number of Packages & Package Type (required except for empty containers)

State the quantity and type of the external packaging. Use the relevant package codes available on Custom's website. The full list of Package Type codes is listed under UN/EDIFACT Recommendation 21 Annex V.

Only **ONE** row of package information will be accepted per consignment item.

For bulk cargo: The package number '1' must be stated. The package type must be one of the bulk kind e.g. 'Bulk, scrap metal'.

Note – the most reliable source of the correct number and type of packages is the Bill of Lading or House Way Bill.

Schedule 3

Form of Inward Cargo Reports relating to Air Cargo

r 2.3

Declaration

Submitter Code

Declarant Code

Sender's Reference

Flight Details

Transport Mode

Flight Number

Carrier Code or Carrier Name

Estimated Date of Arrival in New Zealand

New Zealand Port of Arrival

Additional Information Carrier Cargo Report

Remarks

MPI Account Number and MPI Account Name

Documents

Document Reference

Attach Documents

Consignment Field Requirements

Consignment Number

Write-Off Request

Repack Indicator

Shipment Port of Origin

Consignment Value in NZD

Transshipment Place Code

Port of Loading

Port of Discharge

Method of Payment for Freight

Date and Time of Arrival at Place of Discharge

MPI Account Number and MPI Account Name

Location of Goods Code and Name

Consolidation

Is this consignment a consolidation?

Bill

Master Bill Number
Bill Type
Bill Number
Deconsolidator Code and Name
Handling Instructions

Containers

Container Number
Container Status
Container or Pallet Size/Type
Stow Position
MPI Quarantine Declaration
MPI Approved System (MAS) Number
Attached Equipment
Container Pack Location
Seal Number

Consignor

Consignor Name and Address
Consignor Methods of Communication
Overseas Registered Supplier and Prepaid GST Indicator

Consignee

Consignee Code
Consignee Name and Address
Consignee Methods of Communication

Notify Party

Notify Party Name and Address
Notify Party Methods of Communication

Transshipment Request

Movement Request Type
Transshipment Destination
Domestic
International
Transfer Transport Mode
Export Mode (Air/Sea)
Craft Name
Voyage Number
Date of Departure

Delivery Destination

Deliver to Party Name and Address
Transitional Facility Code

Delivery Notification

Party Code
Party Name
Party Email Address

Documents

Document Reference
Attach Documents

Consignment Field Requirements

Consignment Items

Consignment Item Number
MPI Approved System Number
Container Number
Empty containers, equipment, machinery or vehicles New or Used (MUD) indicator

Commodity

Cargo Description
Tariff Item
Item Value & Currency
Country of Origin
Gross Weight Item Level in KG
Identity Type and Number
Other Classification Type and Classifications
Flashpoint Temperature
Storage Temperature
Minimum Storage Temperature
Maximum Storage Temperature

Packaging

Number of Packages & Package Type

Schedule 4

Manner in which Inward Cargo Report relating to Air Cargo to be provided

r 2.4

Note: The particulars set out below relate to both the Trade Single Window (TSW) Online system operated by the New Zealand Customs Service, and commercial or in-house software systems. The titles of the fields and the order in which they appear reflect the TSW Online system, so may differ from the titles and order shown in other systems.

Declaration

Submitter Code

State the Customs client code of the organisation that is submitting the ICR.

Declarant Code (required only when an ICR includes write-off requests)

‘Write-off’ is the clearance by Customs and MPI of a consignment for which a Customs Import Entry is not required. State the Customs declarant code of the person requesting the write-off.

Sender’s Reference

State the submitter’s unique reference number for this transaction. This must not include special characters such as !@?

Flight Details

Transport Mode

State “Air” as the method of transport to New Zealand.

Flight Number

State the flight number of the aircraft on which the goods will arrive in New Zealand. The flight number must conform to the list published on the flight numbers list on Customs’ website.

Carrier Code or Carrier Name

Where the carrier is submitting the ICR, or you know the carrier’s TSW client code, state it here. Otherwise state the Carrier Name, for example ‘Air New Zealand’.

Estimated Date of Arrival in New Zealand

State the date the importing craft is expected to arrive at the New Zealand airport of arrival, in the format DD/MM/YYYY.

New Zealand Port of Arrival

State the five-character UN/LOCODE of the first New Zealand airport that the importing craft will arrive at after entering New Zealand airspace. Refer to United Nations Code for Trade and Transport Locations (found at <http://www.unece.org/cefact/locode/service/location.html>).

Additional Information

Carrier Cargo Report

If the ICR is being submitted by, or on behalf of the carrier to fulfil the carrier obligations under Section 14 of the Customs and Excise Act 2018, then this indicator must state 'Yes'.

If the ICR is being submitted to report consolidated consignments, or to request write-offs or transshipments only, then this indicator must state 'No'.

Remarks

Provide any additional information relevant to government agencies that you wish to pass on. This is a free text field but special characters (e.g. !@?) are not accepted. Note agencies may not act on information provided in this field so it must not be used as a replacement for providing accurate information in other fields, and if the information is significant then you must contact the relevant agency.

MPI Account Number and MPI Account Name

Enter the MPI account number and name relevant to this consignment if applicable.

Documents

Document Reference

This field allows you to identify documents that are relevant to the ICR, but that you are not attaching to the ICR. For example, the reference number of a certain type of certificate. State the document type and the appropriate document reference number.

Attach Documents

Use these fields to attach documents as required by agencies, or that you wish to provide. State the document type and its name. Currently the only attachment type option is Other Document. In future, other options may be added for selection.

Consignment Field Requirements

Consignment Number

Sequentially number the consignments covered by the ICR in order starting with the number 1.

Write-Off Request (required for write-off)

‘Write-off’ is the clearance by Customs and MPI of a consignment for which a Customs Import Entry is not required, but that require the agencies’ permission for the goods to enter New Zealand. If you are requesting write-off of a consignment, state ‘Yes’.

Repack Indicator

Check this field if the consignment a consignment is to be repacked into sub-consignments that will ultimately require different clearance processes e.g. part destined for NZ, part destined for overseas.

Shipment Port of Origin

State the five-character UN/LOCODE of the overseas port from which the goods were initially despatched. For example, for a shipment from London Gatwick that has transhipped through Singapore, the port of origin would be London Gatwick. Use the United Nations Code for Trade and Transport Locations (found at <http://www.unece.org/cefact/locode/service/location.html>).

Consignment Value in NZD (required for write-off)

If write-off of the consignment is being requested, state the total FOB value of all items in the consignment in New Zealand dollars. FOB is an incoterm, definitions for which are available on the Incoterms website (found at <https://iccwbo.org/resources-for-business/incoterms-rules/>).

Transshipment Place Code

If the consignment changed craft as part of its flight to New Zealand, state the five-character UN/LOCODE of each port through which it was transhipped prior to the last port of loading. For example, if a shipment from London Gatwick transferred craft in both Dubai and Singapore, the transshipment place would be AEDXB for Dubai. Use the United Nations Code for Trade and Transport Locations (found at <http://www.unece.org/cefact/locode/service/location.html>).

Port of Loading

State the five-character UN/LOCODE of the port at which the consignment was loaded onto the craft for the final leg of the journey to New Zealand. For example, for a shipment from London Gatwick that transferred craft in both Dubai and Singapore, the port of loading would be Singapore. Use the United Nations Code for Trade and Transport Locations (found at <http://www.unece.org/cefact/locode/service/location.html>).

Port of Discharge

State the five-character UN/LOCODE of the New Zealand port at which the consignment is expected to be discharged from the importing craft. Use the five-

character United Nations Code for Trade and Transport Locations (found at <http://www.unece.org/cefact/locode/service/location.html>).

Method of Payment for Freight

Where known, state the method of payment by which the freight charges for the consignment were paid. Where this is unknown, state 'Not Specified'.

Date and Time of Arrival at Place of Discharge

State the date and time the craft is expected to arrive at the New Zealand port of discharge for the consignment, using the format DD/MM/YYYY. If the ICR is being submitted after the craft has arrived in New Zealand, then the actual date and time of arrival should be entered.

MPI Account Number and MPI Account Name

Where MPI may charge back costs for their activity related to this consignment, enter the MPI account number and name applicable to this consignment only.

Location of Goods Code and Name

State the TSW Location of Goods of the premises at which the consignment will be held awaiting clearance. This refers to the freight forwarder's store or other premises approved by both Customs and MPI to hold imported consignments awaiting clearance. The premises must be both a Customs Controlled Area (CCA) and an MPI Transitional Facility (TF), but either code can be stated.

This location will be electronically notified when the consignment clearance or movement is approved.

The list of Location of Goods premises and their codes is available on the Customs website (found at <https://www.customs.govt.nz/business/trade-single-window/location-of-goods-codes/>).

Consolidation (required for consolidated consignments)

Is this consignment a consolidation?

Cargo must be reported at House Bill equivalent level. For airfreight, this must be provided by the Carrier unless Customs has approved an application from an express courier for dispensation to submit the house bill detail ICR. Where this is the case, and House Bill equivalent data is unavailable to the carrier, the submitter of a Carrier ICR must use this field to indicate the consignment is a consolidation. It will then become the responsibility of the party indicated in the "Deconsolidator" fields to report the consignment at House Way Bill equivalent level.

Note: consolidations are not eligible for write-off until they are reported at House Bill level.

Bill

Master Bill Number

When the consignment is part of a consolidation and is being reported at House Way Bill level (or equivalent), state the Master Bill number for the consolidation in this field.

Where the consignment is not a consolidation or is a consolidation, but the House Bill level details are not being reported in the ICR, then do not state the bill number in this field. Instead, use the Bill Number field below, and state 'Bill Type' as 'MB' (Master Bill).

Bill Type

State the bill type relevant to the bill level for each consignment. Valid types are:

- House Way Bill
- Master Bill

Where the consignment is not a consolidation or is a consolidation, but the House Bill level details are no being reported in the ICR, state 'Bill Type' as 'MB' (Master Bill) and use the Bill Number field below.

Bill Number

State the bill number for the consignment according to the bill type.

Deconsolidator Code and Name (required for consolidated consignments)

If you have stated 'Yes' in the 'is this consignment is a consolidation' field above, enter the TSW code of the party who will be providing the House Way Bill / Bill of Lading information. If you don't know the code, state the party's name.

Handling Instructions

If you would like handling instructions to be passed to the Location of Goods premises, state these here. This should be provided as a single string of text with no special characters. Note that Customs and MPI take no responsibility for these instructions being passed on or carried out.

Containers

Note: Container information is generally not required for air cargo unless the consignment is going to be transported 'off airport' in an air cargo container, or the aircraft is carrying shipping containers.

Container Number (required for shipping containers)

Where the consignment is a shipping container or has been packed in a shipping container, state the UN/EDIFACT code for the container size. Descriptions and codes are located at <https://service.unece.org/trade/untdid/d20b/tred/tred8155.htm>. If the consignment is packed in an air cargo container and this needs to be advised to Customs or MPI, state the aircan number.

Container Status (required for shipping containers)

Where the consignment is a shipping container or has been packed in a shipping container, state the status as one of the following:

- Bulk – where the goods have been shipped in a bulk container, for example grain shipped in a specialist grain/bulk container.
- Empty – an empty container (not containing any goods), where either the container itself is the goods being imported, or where the container will continue to be used to transport goods.
- Full load – only one consignment is packed in the container, and the consignment contains goods for only one consignee.
- Full, contains multiple LCL consignments – more than one consignment has been packed into the container. The container contains multiple less than container load (LCL) consignments that individually do not occupy the full space available in a container. The consignments must have at least two different consignees in New Zealand.

Container or Pallet Size/Type (required for shipping containers)

Where the consignment is a shipping container or has been packed in a shipping container, state the UN/EDIFACT code for the equipment type. Descriptions and codes are located at <https://www.unece.org/trade/untdid/d03a/tred/tred8155.htm>. If the consignment is packed in an air cargo container and this needs to be advised to Customs or MPI, state ‘Unit Load Device / Aircan’, or enter other equipment size and type descriptions as needed. These are located at UN/EDIFACT 8155. For palletised shipments, enter code 16 or state ‘exchangeable pallet’.

Stow Position

State the position of the container or pallet on the craft, where known.

MPI Quarantine Declaration

If there is no Quarantine Declaration or it is unknown whether there is one, leave this field blank.

If there is a Quarantine Declaration and the container status is full, answer the five yes/no response codes exactly as shown in the MPI Quarantine Declaration. The questions are:

- **QD1. Cleanliness** - At the time of packing, were the container(s) inspected internally and externally, and are clean and free from contamination with live organisms, material of plant or animal origin, soil and water?
- **QD2. Restricted Packaging Materials** - Has any soil, peat, moss, used sacking material, used tyres, hay, straw, chaff or any packing material contaminated with the above been used within the container(s) listed above?
- **QD3. Wood Packaging** - Has any wood packaging been used within the container(s) such as cases, crates, pallets or wood used to separate, brace, protect or secure cargo in transit?
 - **QD3a.** - If yes to question 3, has the wood been ISPM 15 treated and marked or is the packaging made from material exempt from these requirements (such as Plywood or Medium Density Fibreboard)? Certification is not required for ISPM 15 treated and marked wood packaging.
 - **QD3b.** - If no to 3a, has the wood been otherwise treated and certified as per the Import Health Standard?

MPI Approved System (MAS) Number

If the container is subject to the MPI Sea Container Hygiene System (SCHS) agreement, and a MAS number has been issued, state the MAS number for each container.

Attached Equipment

If any equipment has been attached to the container, state the type from the list provided.

Container Pack Location

Where containers in the consignment were packed at different Container Pack Locations, specify the Pack Location for this container.

Seal Number

Where the container bears one or more shipping seals, state the number of each seal fixed to that container.

Consignor

Consigner Name and Address

Enter the name and address details for the consignor as per the master bill or house way bill details.

Consignor Methods of Communication

If the method of communication with the consignor is known, state the type and details. Valid options are:

- Cellular phone
- Email
- Facsimile
- Telephone.

Overseas Registered Supplier and Prepaid GST Indicator

If the consignment contains distantly taxable goods that have been supplied or redelivered by a registered person (as that term is defined by section 2 of the Goods and Services Tax Act 1985), state the GST registration number of that registered person. State the number as a single string of numbers without separators such as spaces, dots or hyphens.

Indicate whether GST payable on the consignment has been collected by this registered entity by stating 'Y' for yes or 'N' for no

Consignee (Either code or name and address is required)

Consignee code

State the consignee's TSW client code if known. Otherwise, state the consignee's name and address.

Consignee Name and Address

The consignee name and address details will auto-populate if a TSW code has been stated. Otherwise, state the name and address details for the consignee.

Consignee Methods of Communication

If the method of communication with the consignor is known, state the type and details. Valid options are:

- Cellular phone
- Email
- Facsimile
- Telephone.

Notify Party

Notify Party Name and Address

State the name and address details for any notify party specified on transport documentation.

Notify Party Methods of Communication

State the method of communication with the notify party, and the associated details. Valid options are:

- Cellular phone
- Email
- Facsimile
- Telephone.

Transshipment Request

Where a consignment is being transferred to another craft for an onward journey outside of New Zealand (International Transshipment), or to another approved location within New Zealand prior to clearance (Domestic Transshipment), then a movement request needs to be submitted.

Movement Request Type

For each transshipment request, indicate whether this is a domestic or international transshipment movement request.

Transshipment Destination

Domestic

If a domestic transshipment is requested, the place the goods are being moved to needs to be a Customs and MPI approved premises from the Location of Goods list. State either the CCA or the ATF code of the premises. Domestic transshipment requests are not permitted for empty containers as these must be cleared on-wharf.

International

If a domestic transshipment is requested, state the Location of Goods code or the New Zealand port code of the place that will have custody of the goods prior to loading for transport from New Zealand. If this is the same as the place of discharge, you must still show the code.

Transfer Transport Mode

State the mode of transport used to move the consignment from the place of discharge to the Transshipment Destination. The options are:

- Air
- Multimodal
- Rail
- Road
- Sea (Coastal vessel)
- Sea (Overseas vessel)

Export Mode (Air/Sea) (International only)

For international transshipment requests, select either Air or Sea for the mode of transport used to transport the consignment out of New Zealand. For international

movement requests where the export mode is “Sea”, the following information is also required:

- **Craft Name** – State the name of exporting craft.
- **Voyage Number** – State the voyage number of the exporting craft.
- **Date of Departure** – State the date of departure for the exporting craft.

Delivery Destination

Deliver to Party Name and Address

State the name and address details for the New Zealand delivery destination, if different from the Consignee.

Transitional Facility Code

For empty containers only: if the containers in this consignment need to be directed to an off-wharf transitional facility, state the code of the Transitional Facility where empty containers are to be directed to. This can be obtained from the Premises Operator.

Delivery Notification

If any party has agreed to be automatically notified of the changing status of the consignment, state either the TSW code or the name and email address of the party. This notification is in addition to the default delivery notification to the Port / Airport or premises where the goods are located. Please be careful that you have checked with the receiving party before entering their details as they will receive all updates on the status of the consignment and may not wish to.

Party Code

Enter the TSW client code of the notification party where known. If not known, then enter the party name and email address.

Party Name

Enter the name of the party.

Party Email Address

Enter the email address of the party.

Documents

Document Reference

This field allows you to identify documents that are relevant to the ICR, but that you are not attaching to the ICR. For example, the reference number of a certain type of certificate. State the document type and the appropriate document reference number.

Attach Documents

Use these fields to attach documents required by agencies, or that you wish to provide. State the document type and its name. Currently the only attachment type option is Other Document. In future, other options may be added for selection.

Consignment Item Field Requirements

Every consignment must have at least one consignment item associated with it. The consignment item provides information about the goods themselves rather than the transportation information already provided above. Where the country of origin or tariff item is different for any of the items in the consignment, a separate consignment item must be completed for each item. A separate consignment line must be completed for each empty container in a consignment.

Consignment Items

Consignment Item Number

Number Consignment items must be numbered sequentially starting with the number 1.

MPI Approved System Number

If the item is new or used and has been processed in accordance with an MPI approved system number, state the MAS number here.

This field is not auto populated from a MAS number in the container information.

Container Number

If you are going to make a statement about the container's new or used status below, state the relevant container number. You can only select a container number from the list you have already provided at consignment level.

Empty containers, equipment, machinery or vehicles New or Used (MUD) indicator

State whether any empty containers, machinery or vehicles within the consignment are new or used.

Commodity

Cargo Description

State a plain, English language description of the goods, sufficient to describe them for border agency purposes. This must not be the tariff description or product codes from the invoice.

Tariff Item (required for write-off consignments, unless Customs approval given)

Consignments valued under NZ\$400

If write-off is requested for consignments whose value for duty is less than NZ\$400, the submitter may choose whether to state a tariff classification. If a tariff classification is stated, this can either be at either 6-digit or 11-digit level.

Consignment valued between NZ\$400 and NZ\$1000

If write-off is requested for consignments whose value for duty is between NZ\$400 and NZ\$1000, an accurate 6-digit tariff classification must be stated for the items in the consignment. An accurate 11-digit tariff classification may be provided if this is known.

Tariff items may be omitted by some brokerages, but only if Customs has given such brokerages explicit prior approval.

Consignment valued greater than NZ\$1,000

If write-off is requested for consignments whose value for duty is greater than NZ\$1,000, an accurate 11-digit tariff classification must be stated for the items in the consignment.

If write-off is not requested

If write-off is not requested, the submitter may choose whether to state a tariff classification. If a tariff classification is stated, this can be at either 6-digit or 11-digit level.

For all consignments

Where stated at 6-digit level, the tariff classification must be in accordance with the Harmonised System maintained by the World Customs Organisation. Where stated at 11-digit level, the tariff classification must be in accordance with the Working Tariff Document of New Zealand.

Input as a single string of 6 or 11 characters e.g. 853720 or 8537200009G. Do not enter dots or spaces.

The tariff information provided here will aid border agencies in their risk assessment and may speed up processing by reducing the need for intervention.

Item Value & Currency (required for write-off requests)

If write-off of the consignment is being requested, state the value for duty of the item and the code for the currency in which the goods have been valued. If the sale was not in NZ dollars, you must use the current Customs exchange rates ([found at https://www.customs.govt.nz/business/import/customs-exchange-rates/](https://www.customs.govt.nz/business/import/customs-exchange-rates/)).

The value and currency can be stated if write-off is not requested.

Country of Origin (required for write-off requests)

If write-off of the consignment is being requested, state the two-character ISO code for the item's country of origin.

It is important to comply with any relevant rules of origin when you select the country code.

Gross Weight Item Level in KG (required except for empty containers)

State the gross weight of the consignment item. The gross weight must be stated in kilograms and include the packaging but exclude the transport equipment.

This information is not required where the consignment item is an empty container.

Identity Type and Number

Where any unique number for the goods is assigned by the manufacturer, producer or grower, the identity number should be stated.

Unique identity numbers must be stated for:

- Motor Vehicles – the vehicle identification or chassis number must be stated.
- Live Animals – the tag, chip or tattoo number must be stated. In the case of some animals this is a requirement under the National Animal Identification Act 2012 (imported cattle or deer) or the Biosecurity Act 1993.
- Used Machinery – the serial number must be stated if known.
- Agricultural compounds and veterinary medicines – in accordance with the Agricultural Medicines and Veterinary Compounds Act 1997.

If you state an identity number, you must also state the relevant code type.

Other Classification Type and Classifications

This field is intended to enable other international or New Zealand codes to be provided in addition to the tariff item. Currently the only option is for "United Nations Dangerous Goods List". If you are providing the dangerous goods code, show SSO as the type and provide the relevant classification number from the UN list.

Flashpoint Temperature

The flashpoint is the minimum temperature at which the substance will ignite on application of an ignition source. Where known, state the flashpoint of any hazardous goods. The temperature should be stated in degrees Celsius (CEL). Negative temperatures must be preceded by a minus (-) sign.

Storage Temperature

The temperature required to be maintained for a commodity, or in a container, or in a conveyance can be stated. Where known, the temperature should be stated in degrees Celsius (CEL). Negative temperatures must be preceded by a minus (-) sign.

Minimum Storage Temperature

The minimum temperature required to be maintained for a commodity, or in a container, or in a conveyance can be stated. Where known, the temperature should be stated in degrees Celsius. Negative temperatures must be preceded by a minus (-) sign.

Maximum Storage Temperature

The maximum temperature required to be maintained for a commodity, or in a container, or in a conveyance can be stated. Where known, the temperature should be stated in degrees Celsius. Negative temperatures must be preceded by a minus (-) sign.

Packaging

Number of Packages & Package Type (required except for empty containers)

State the quantity and type of the external packaging. Use the relevant package codes available on Custom’s website. The full list of Package Type codes is listed under UN/EDIFACT Recommendation 21 Annex V.

Only **ONE** row of package information will be accepted per consignment item.

For bulk cargo: The package number ‘1’ must be stated. The package type must be one of the bulk kind e.g. ‘Bulk, scrap metal’.

<p>Note: The most reliable source of the correct number and type of packages is the Bill of Lading or House Way Bill.</p>
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Explanatory Note

This note is not part of the rules but is intended to indicate their general effect.

These rules, which come into force on 9 September 2024, are the Customs (Inward Cargo Report) Rules 2024. These rules replace the Customs (Inward Cargo Report) Rules 2019 (the **Former Rules**).

These rules prescribe the way by which an inward cargo report may be made under section 14 of the Customs and Excise Act 2018. The key provisions of these rules are as follows:

- *Rules 2.1, 2.2 and Schedules 1 and 2* set out the form and manner of inward cargo reports relating to sea cargo.
- *Rules 2.3, 2.4 and Schedules 3 and 4* set out the form and manner of inward cargo reports relating to air cargo.

These rules also prescribe the form in which inward cargo report write-off requests required under regulation 26(2)(b)(iii) of the Customs and Excise Regulations 1996 are to be made.

These rules do not substantially alter the effect of the Former Rules, but instead modernise the drafting and structure of them.

These rules are secondary legislation, under the Legislation Act 2019. They are published on the New Zealand Customs Service's website: www.customs.govt.nz.

These rules are administered by the New Zealand Customs Service.

Date of notification in the *Gazette*: 9 August 2024.

History of the Customs (Inward Cargo Report) Rules 2024

The rules came into force 9 September 2024.

This consolidation incorporates:

Amendment	Entry into force	Summary of changes
Customs (Inward Cargo Report) Amendment Rules 2026	1 April 2026	<p>Amended Schedule 2 and 4</p> <ul style="list-style-type: none">• to remove the requirement for Customs to provide explicit approval before representative values for low-value goods are placed within consolidated lines on inward cargo reports seeking write-off and• to ensure the wording relating to the requirement to include tariff item information is consistent with what is stated in the relevant headings.