

TSW FACT SHEET:

IMPORTING GOODS FOR PERSONAL USE

This fact sheet provides an introduction and general overview for people wanting to bring goods into New Zealand for personal use. It explains commonly used terms, how the import clearance process works and other information to consider, as well as providing a list of frequently asked questions.

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 PERSONAL GOODS?

The word 'goods' means any item, including personal effects, animals, and commercial products. Personal goods are items for yourself that you do not intend to use in a business application, or gift, exchange or sell.

Examples may include goods that are:

- bought online or via mail order
- gifts or other goods sent to you, whether you requested them or not; through mail or some other means
- bought while overseas and sent back separately
- personal or household effects being returned/entering New Zealand.

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 [*Customs Import Value*](#)

HOW DO I CLEAR GOODS FOR PERSONAL 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. For example, international moving companies will often provide a door-to-door service if you are returning from overseas. Check if the broker provides border clearance as part of their service.
- A Customs officer will assist you, in conjunction with MPI. Refer to [NZCS 218](#) for more info.
- Clearing goods yourself online. This may be suitable if you intend to import regularly, noting there is a minimum level of competence in the clearance process required. [Registering to use TSW Factsheet](#)

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 PERSONAL AND HOUSEHOLD EFFECTS

Household and related effects can be imported free of duty and GST, and vehicles can be imported free of duty and GST. This applies to personal and household effects imported by a person who:

- has arrived in New Zealand; and
- holds a document authorising residence in New Zealand at the time of importation of the goods; and
- has resided outside New Zealand for more than 21 months; and
- has owned and personally used the goods prior to import into New Zealand.

If you do not meet the criteria listed above then you may be charged duty (if applicable), and GST on the imported goods.

Your moving company is likely to clear your goods as part of the service they provide. They will provide the necessary documents to enable you to import successfully.

For more information on returning from overseas refer to the Travelling to and from New Zealand part of the [Customs website](#).

MOTOR VEHICLES/SMALL SHIPS/AIRCRAFT IMPORTED BY OWNER

Motor vehicles, small ships, and aircraft may be imported free of duty and GST provided they are imported by a person who:

- has arrived in New Zealand; and
- holds a document authorising residence in New Zealand at the time of importation of the goods; and
- has resided outside New Zealand for more than 21 months; and
- owned and used the motor vehicle, small ship, or aircraft for 12 months prior to surrendering for shipping to New Zealand or the owner's departure for New Zealand, whichever is the earlier; and
- has owned and personally used the goods prior to importing them into New Zealand.

Even if you don't need to pay duty and GST, your items may require biosecurity clearance. In this case you will receive further direction on what is required to release your goods.

Note – Used vehicles also need to meet the [Vehicles, Machinery and Parts 2021 - Import Health Standard](#).

HOUSEHOLD AND RELATED EFFECTS/MOTOR VEHICLES/SMALL SHIPS/ AIRCRAFT IMPORTED PRIOR TO THE ARRIVAL OF THE OWNER

Goods may be cleared ahead of the arrival of the owner. The nominee, appointed by the owner in writing, will be required to complete an Unaccompanied Personal Baggage Declaration ([NZCS 218](#)) and either submit it directly with Customs, or via a broker or moving company.

IMPORTING INHERITED GOODS AND HEIRLOOMS

Inherited goods given to people living in New Zealand at the time a bequest is made may be imported free of all Customs duty and GST. People temporarily overseas at the time the bequest is made can also claim the concession.

To be eligible for this concession, the recipient must be able to satisfy Customs that it is a genuine bequest, and that the recipient is the legal beneficiary of the item(s).

- A will or testamentary declaration detailing the bequest should be produced at the Customs office at the time of goods clearance.
- Copies of, or extracts from, documents should be certified as true copies by a Commissioner of Oaths, Notary Public, or similar person.

Genuine heirlooms are able to be imported into New Zealand free of duty and GST under a specific concession, provided they are not being imported for commercial gain.

Applications should be made via the online [Service Request Form](#). Depending on the nature of the inherited goods/heirloom(s) a biosecurity clearance may also be required.

Definitions:

Heirlooms: *an item which has been passed within at least two generations of family.*

Inherited Goods: *goods that are:*

- *Part of a deceased estate, or*
- *Estates that are owned by a person with a terminal diagnosis.*

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

Goods Management Levies apply to imported goods. For levy rates go to [Goods levies and hourly rate](#).

Importing goods with a Customs value of more than NZ\$1,000 (with the exception of the personal and household effects) requires a standard import declaration to be entered electronically.

A Customs broker or an agent can complete an import declaration. To do this you will need a client code, which you can apply for by completing a current [NZCS Form 224](#). If you are using a broker or freight forwarder they usually provide all the necessary documentation, including this form.

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

Goods with a Customs value of NZ\$1,000 or less can be cleared on a Simplified Import Declaration (SID), or a write-off request on an Import Cargo Report (ICR). A Goods Management Levy will apply unless the imported goods are specifically excluded from the levy. MPI charges may also apply. Goods other than mail are often submitted by the freight forwarder for screening and clearance. Please note this does not apply for alcohol and tobacco imports where, regardless of value, duty and GST is payable.

Delivery of the goods once cleared will depend on the terms of carriage your broker provides.

WHO IS INVOLVED IN GOODS CLEARANCE?

Importer

Private importers can clear goods themselves with the help of a Customs Officer online, or they 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 authorising your goods to enter New Zealand.

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, or additional charges incurred such as testing and treatment where required.

WHEN SHOULD I APPLY FOR CLEARANCE?

You can apply for clearance before your goods arrive to avoid any delays, or you must apply 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?

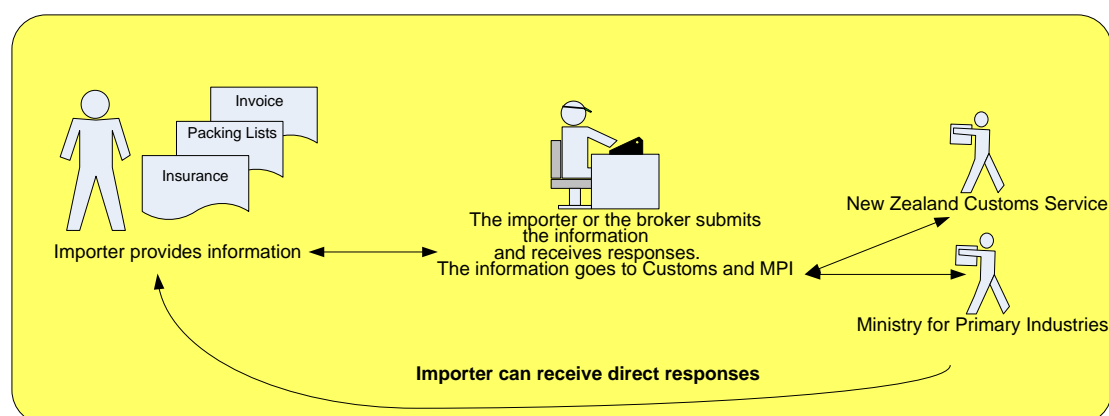
The cost will depend on the type of goods you have. For example, personal effects being returned from overseas may be exempt from duty and GST, while online shopping may attract duty and GST. It also depends on what the Customs value is. You may need to pay:

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.

You can check the estimated cost of importing your goods by using Customs online calculator '[What's My Duty](#)' .

1. 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](#) .
2. If you are using a broker, they will also charge for their services.
3. In most cases you will be required to pay a Customs and MPI Goods Management Levy, to effect the clearance of your goods.

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. The information is cleared through agency systems and a response is received, either to the broker or directly to the importer.
3. The response will either clear the goods or provide directions required to be completed before 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.

IMPORTING YOUR PERSONAL EFFECTS

If you have been travelling and are returning to New Zealand, your personal effects (wearing apparel, clothing, footwear etc) purchased while on an overseas trip will be admitted free, provided that the goods are intended for your personal use and are not intended for any other person or for gift, sale, or exchange. You may need to establish that the purchase was made during the overseas visit. The concession applies to both accompanied and unaccompanied personal effects. Even if you don't need to pay duty your items may require biosecurity clearance. In this case you will receive further direction on what is required to release your goods.

Note – this concession does not apply to clothing, footwear etc, purchased from New Zealand by mail order or via the internet.

IMPORTING FOOD

Most foods imported into New Zealand for private consumption do not require intervention, but this depends on the quantity and type of food imported. Details of the food are captured as part of the import entry process and, if the food is a risk, it may need to be assessed by MPI. Assessment can include sampling and testing. Refer to [MPI's website on importing food](#) for more information.

IMPORTING PERSONAL GIFTS

Gifts are not automatically free of Customs duties and GST. From 1 April 2026, a gift to an individual with a declared value of NZ\$1,000 or less is allowed duty and GST free entry. Anything above this will attract Customs duty and GST on the value above NZ\$1,000, or over NZ\$700 if in an air traveller's baggage. Even if you don't need to pay duty your items may require biosecurity clearance. In this case you will receive further direction on what is required to release your goods.

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 BORDER.

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. Goods may be subject to MPI requirements, and require inspection and/or treatment. For more information go to the [*International Chamber of Commerce*](#) .

Temporary import entry

This applies to the temporary import of certain types of goods that will usually be exported within 12 months, for example a motorbike imported by a tourist for their holiday. 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.

IMPORTING MĀORI ARTEFACTS AND TAONGA

Māori artefacts and Māori taonga acquired overseas are free of Customs duties on repatriation to New Zealand, provided the importation is not being done for commercial gain. Some artifacts may be subject to biosecurity and/or Trade in Endangered Species (CITES) requirements.

WHO ELSE ACCESSES THE IMPORT DECLARATION INFORMATION?

The information provided on the import declaration 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 visit [Stats.govt.nz](https://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:

- [*Import Prohibitions and Restrictions*](#) – gives a brief explanation of the prohibitions and restrictions Customs enforces at the border.
- [*Import prohibited and restricted imports*](#) – lists 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 or 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 import requirements refer to:

- [*Import Declaration Requirements Fact Sheet*](#)

For further information on JBMS and TSW refer to:

- [*TSW Getting Started webpage*](#)
- [*TSW Lodgements webpage*](#)
- [*Registering to use TSW Fact Sheet*](#)
- [*Goods Levies and hourly rate webpage*](#)

NEED HELP?

Have a look at the frequently asked questions attached. 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

FREQUENTLY ASKED QUESTIONS

Do Customs duty and GST charges apply to mail order or internet importations?

Yes! There are no provisions to exempt such imports from duty and GST.

What are the Customs duty rates?

Appendix A shows the duty rates payable on the most common goods likely to be purchased overseas by travellers or purchased via mail order or the internet. It is not designed to serve as a substitute for the *Working Tariff Document* and, because the rates shown are subject to change, there is no guarantee that they will apply at the time the goods arrive in New Zealand.

Do I pay Goods and Services Tax (GST)?

In addition to the duty payable on certain goods, GST is charged on most imported goods (except household and related effects in some cases), even though the entire transaction, including payment, may have been conducted offshore. GST is calculated on the Customs value of the item plus duty payable (note: some goods have no duty), plus any freight and insurance costs incurred in bringing the goods to New Zealand.

Are there any other charges?

Customs' Goods Management Levies are charged on imported goods. In addition, Biosecurity Import Levies are collected by Customs on behalf of the Ministry for Primary Industries (MPI). For more info *Goods levies and hourly rate*.

MPI may also charge for costs involved in an inspection, including travel, transport, packaging, laboratory tests, sampling and treatments. You can find out more by referring to *MPI's website*.

Are there any exemptions?

There are various concessions and allowances that may reduce, or waive the Customs duties payable on imported goods. Although the concession may waive duty, GST may still be payable. Goods Management Levies, as noted above, may also still be charged.

Which goods are subject to import controls?

New Zealand Customs Service enforces a range of laws that prohibit or restrict items at the border. For a complete list of prohibited and restricted goods see *Prohibited and restricted items*.

APPENDIX A

The following table lists the duty rates applicable to some commonly imported items.

Note: GST has not been included and must be added.

GOODS	DUTY RATE (%)
Baby clothing	0
Baby strollers	5
Bags (handbags, briefcases etc)	5
Bed linen and blankets	5
Bicycles	0
Boogie boards & surfboards	5
Books	0
Cameras	0
Cane baskets	5
Cell phones	0
Chinaware/crockery	5
Computers	0
Cosmetics	5
Curtains	5
Cutlery	5
DVD players/portable CD players	0
DVDs & CDs	0
Footwear	10
Helmets (crash)	0
Inflatable dinghies	5
I-Pods & MP3 players	0
Jewellery	5
Lamps	5
Memory sticks and cards	0
Menswear	10
Motor vehicle parts	5
Musical instruments	0
Ornaments	5
Perfume	5
Pots and pans	5
Saddles	5
Seeds	0
Skateboards	0

Sleeping bags	5
Stationery	0
Toys	5
Wallpaper	0
Wetsuits	5
Womenswear	10