

NZCS 240

Apply for a permit to receive and use, or receive and on-supply, or import, alcohol duty-free



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

About this form

Use this form to apply for the following permits:

- Permit to Receive and Use Alcohol Duty-Free for Approved Purposes (NZCS 241)
- Permit to Receive and On-Supply Alcohol Duty-Free to Permit Holders (NZCS 242)
- Permit to Import Alcohol Duty-Free for Approved Purposes (NZCS 243)

You do not need to complete this form if you are buying ethyl alcohol and paying duty on your purchase or buying alcohol from duty-free stores for travellers.

Completing this form

You can complete this form by saving a copy to your computer. Alternatively, you can print and complete this form by hand. Use a blue or black ink pen and write clearly.

Before you start

We require the supporting documents listed below. Documents can be supplied as JPEG, PNG, PDF, or document (.doc or .docx) format. We cannot accept links to documents.

All applications

- ☐ Your photo ID, unless you have already supplied it to Customs with a previous duty-free alcohol permit application.

This may be your passport bio-page or front of your driver licence.

Applications to renew a NZCS 241 or NZCS 242 permit

- ☐ Your current, or most recent, permit.
- ☐ A full record of alcohol received under your current permit (this may be the last page of your permit and/or a separate document).

Applications from private individuals applying for alcohol for educational purposes

- ☐ Proof of enrolment.
- ☐ Course documentation verifying how the alcohol will be used.

Q1 Personal details

Details of the person we will contact if we have any questions about this application.

Surname

Given name(s)

Q2 Contact details

Details of the person we will contact if we have any questions about this application.

Phone number

Email address

Preferred contact method

☐ Phone

☐ Email

Q3 Business details

You do not need to complete this question if you are a private individual.

Business name

Position in business

Address

Street number

Street name

Suburb

Town/City

Region

Postcode

Phone number

Email address

Q4 Application type

Are you applying for a new permit or renewing an existing permit?

☐ New permit → go to Q6.

☐ Renew permit

Q5

Renew permit

Complete this section if you are renewing an existing permit.

Permit number to be renewed

Why are you renewing your permit?

- ☐ My current/previous permit has expired
- ☐ I have reached the limit of alcohol allowed on my permit
- ☐ Other, please specify

What quantity of alcohol purchased with your previous permit do you currently have available for use?

If you:

- have reached the amount of alcohol allowed on your current permit prior to the expiry, or
- require a larger quantity of alcohol than was approved on your previous permit,

please outline the reason for this:

You may be asked to provide documentation (such as production records) to verify your business needs.

Q6

Ethyl alcohol (ethanol)

Complete this question if you are applying for a permit to receive and use or on-supply ethyl alcohol (ethanol).

Type of alcohol

What is the alcohol strength (% abv)?

Ethyl alcohol with an abv under 80% is not eligible to be imported at a duty-free rate but can be purchased from New Zealand suppliers. Please contact Customs for more information.

How many litres do you require?

Address where alcohol will be stored

Business/organisation name

If applicable

Street number

Street name

Suburb

Town/City

Region

Postcode

Where will the alcohol be sourced from?

☐ Within New Zealand

☐ Overseas

Purpose for the alcohol

Who will use the alcohol?

☐ The alcohol will be used by me/my business/my organisation

☐ The alcohol will be supplied to other permit holders → go to Q7.

If the alcohol will be used by you or your business/organisation, please specify what the alcohol will be used for?

If the alcohol will be used by you or your business/organisation, please explain why denatured alcohol or other products cannot be used for this purpose?

Q7 Alcoholic beverages

Complete this question if you are applying for a permit to receive and use or on-supply alcoholic beverages.

Type of alcohol

What type of alcoholic beverages do you require?

What is the alcohol strength (% abv)?

How many litres do you require?

Address where alcohol will be stored at

Business/organisation name

If applicable

Street number

Street name

Suburb

Town/City

Region

Postcode

Where will the alcohol be sourced from?

☐ Within New Zealand

☐ Overseas

Purpose for the alcohol

Who will use the alcohol?

☐ The alcohol will be used by me/my business/organisation

☐ The alcohol will be supplied to other permit holders
→ Go to Q8.

If the alcohol will be used by you or your business/organisation, please specify what the alcohol will be used for?

If the alcohol will be used by you or your business/organisation, please explain why denatured alcohol or other products cannot be used for this purpose.

Q8

Use of duty-free alcohol

Handling and storage

Alcohol is a hazardous good. The storage, handling, packaging and transportation of ethyl alcohol must be done in accordance with all applicable laws and standards administered by other government agencies – including, but not limited to, WorkSafe, Environmental Protection Agency and NZ Transport Agency as applicable.

☐ I agree to comply with all applicable laws and standards for the appropriate handling, transportation, storage and use of hazardous goods.

Customs requires permit holders to have adequate controls to prevent misuse and theft of the alcohol purchased duty-free. How will you securely store the alcohol?

Record keeping

☐ I agree to keep records detailing the purchase, delivery, use, disposal and any loss of alcohol purchased with a duty-free alcohol permit, and to make these records available to Customs if requested or required by law.

Waste or residual alcohol

If your use of the alcohol will generate waste, how will you dispose of the waste?

☐ I understand any alcohol received, including waste or residual alcohol remaining after use, is not to be rectified, reworked, reconstituted to produce ethyl alcohol, or on-sold unless approved by Customs.

If you have any other information to support your application, please provide it below.

Checklist

- ☐ Supporting documents required, as listed in '**Before you start**'.
- ☐ Questions 1, 2, 4, and 8 completed for all applicants.
- ☐ Question 3 completed if you are applying on behalf of a business or organisation.
- ☐ Question 5 completed if you are applying to renew a permit.
- ☐ Question 6 completed if you are applying for a permit for ethyl alcohol.
- ☐ Question 7 completed if you are applying for a permit for alcoholic beverages.

What happens next

Send your completed form and supporting documents to Excise-Licensing-National@customs.govt.nz.

We can process your request when we receive your completed form and supporting documents. You may be contacted to provide additional documentation to support your request.

Customs will contact you to advise the outcome of your request.

How Customs collects and uses your information

New Zealand Customs Service (Customs) may collect and use information for excise management purposes under the Customs and Excise Act 2018. The information requested in this form is required to help us determine your identity and assess your application. Under the Privacy Act 2020, you have the right to request access and correction of any personal information you have provided or that Customs holds on you. You may request access and correction through any office of Customs or at privacyrequests@customs.govt.nz. For more information please see [Your information - New Zealand Customs Service](#).