



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

# WORKING TARIFF DOCUMENT

## *of New Zealand*

### Replacement Pages – 1 July 2026

Dear Subscriber

The Working Tariff Document effective July 2026 replaces parts of your current Tariff document. These replacement pages have been brought about by a number of changes as a result of:

- **Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2026, made on 3 June 2026.**

The Order comes into force on 1 July 2026 and adjusts the excise and excise-equivalent duties on alcoholic products. The adjustment is based on movement in the Consumers Price Index (CPI) for the 12-month period up to 31 March 2026. This adjustment is enabled by clause 21 of Schedule 3 of the Customs and Excise Act 2018. These amendments are denoted by the symbol ‘♦’.

- **Tariff (Inherited Goods and Gift Concessions) Amendment Order 2025**

This order, which comes into force on 1 April 2026, amends Part II of the Tariff, inserting a new concession reference (concession reference 71) to be used for duty-free entry of inherited goods, and removing concession reference 75. These amendments are denoted by the symbol ‘‡’.

- **Other Miscellaneous Amendments**

There are also several other technical corrections and amendments mainly of a textual nature as well as correction of typesetting. These amendments are denoted by the symbol ‘\*’.

Christine Stevenson  
Comptroller of Customs



**New Zealand Government**  
Te Kāwanatanga o Aotearoa

