



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

WORKING TARIFF DOCUMENT

of New Zealand

Reprint – 1 April 2026

Dear Subscriber

The Working Tariff Document (WTD), effective 1 April 2026 replacement pages has been brought about by the Tariff (Inherited Goods and Gift Concessions) Amendment Order taking effect on 1 April 2026.

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 are denoted by the symbol ‘‡’.



Christine Stevenson
Comptroller of Customs



Te Kāwanatanga o Aotearoa
New Zealand Government

