

Declarants applying to submit TSW lodgements from outside New Zealand



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

This factsheet provides guidance to you as the declarant, on how to submit a request to New Zealand Customs Service (Customs) for submitting TSW lodgements temporarily from outside New Zealand for a limited time.

Permission is required because one of the general conditions of registration is that you as the declarant must reside in and be physically present in New Zealand when submitting lodgements.

To enable lodgements to be submitted from outside New Zealand, Customs must amend the conditions of your registration temporarily.

About your requests

- Requests will only be considered for up to one month initially.
- Each application will be considered on a case-by-case basis.
- Approval will only be granted under certain circumstances.
- Standard applications may take up to 20 working days to process. If your request is urgent, please let us know so we can prioritise it accordingly.



How to apply

Email your request and supporting documents to Declarant.Codes@customs.govt.nz.

Your request must include:

- An explanation outlining the circumstances for this request. Examples of certain circumstances that may be considered include, but are not limited to, medical treatment, illness, or family emergencies.
- Country or countries from which you intend on making lodgements.
- Any other relevant information that will support your request.
- An email from your employer explaining:
 - what measures will be implemented for any interactions with Customs such as internal audits, administrative penalties, infringement notices or prosecutions.
 - how will this be managed, and
 - what support your employer will provide for you to work remotely.

Next Steps After Submitting Your Request

- You and your employer will be informed of the decision within 20 working days of submitting your request.
- If you are dissatisfied with the decision, you may appeal it to the Customs Appeal Authority within 20 working days from the date the decision notice is issued under section 323(4)(b) of the Customs and Excise Act 2018. For more details, visit: [Appeal to Customs Appeal Authority](#)

- You must notify Customs of your return date to New Zealand before your approval expires.
- Customs may inform your employer if there are any concerns regarding your use of the JBMS system for submitting lodgements.
- Customs reserves the right to withdraw the approval at any time, by issuing a written notice.

Extension request

- You must submit your extension request and all supporting documentation before your current approval expires. Requests may be considered if the original circumstances remain and are deemed reasonable.
- Your request if approved maybe granted for an additional period of up to two months, with a maximum total approval of three months.

For more information, refer to:

- Customs and Excise Act 2018 – Sect 323, 326(2), 329, 330 & 331
- Customs and Excise Regulations 1996 – Part 12A Registered user systems

