PART II CONCESSIONS

NOTES—

1. In terms of section 8 of the Tariff Act 1988, the Minister may from time to time, in the Minister's discretion and in accordance with this Part of the Tariff, approve in respect of the entry of goods falling within any of the classes or any of the circumstances specified in this Part of the Tariff, the appropriate rate of duty or exemption specified in this Part of the Tariff.
2. In approving in respect of the entry of goods the appropriate rate of duty or exemption specified, the Minister may further prescribe the purpose and the conditions under which the approval is given, the period of the approval, and to whom the approval is given.
3. For the purposes of concession reference numbers 26, 55, and 99, the Minister may decline to make an approval if the Minister is satisifed that suitable alternative goods are available from New Zealand manufacturers or producers.

Concession Reference Number	Class of Goods	Rates of Duty	
		Normal Tariff	Preferential Tariff
26	Medicaments and pharmaceutical goods	Free	. .
30	Goods for educational, scientific or cultural purposes:		
	(a) Goods of classes included in Annex B and Annex C Item (v) of the UNESCO Agreement on the Importation of Educational, Scientific and Cultural Materials, when imported by or for educational, scientific, or cultural institutions for their own use	Free	. .
	(b) Goods of classes included in Annex A and Annex B Items (i) and (ii) of the Protocol to the UNESCO Agreement on the Importation of Educational, Scientific and Cultural Materials	Free	. .
	(c) Goods of classes included in Annex B Item (iii) and Annexes C2, D, E, and G of the Protocol to the UNESCO Agreement on the Importation of Educational, Scientific and Cultural Materials, when imported by or for educational, scientific or cultural institutions	Free	. .
35	Goods which are hand-made products of Less Developed Countries		LDC Free
	or		
	Least Developed Countries		LLDC Free
40	Goods imported for the purpose of promoting international touring	Free	
45	Goods imported by approved organisations, which are gifts from persons or organisations overseas, for the relief of victims of disasters	Free	. .
55	Goods temporarily imported, as may be approved by the Minister and subject to such conditions as the Minister thinks fit, for the purpose of being used in, wrought into, or attached to goods for subsequent exportation	Free	. .
60	Goods in respect of which a variation to the rates of duty imposed under Part I of the Tariff is necessary to fulfil any commitment arising out of the General Agreement on Tariffs and Trade	Free	
66	(1) Goods re-entered after repair or alteration—		
	(a) in the territory of—		
	(i) Singapore; or		
	(ii) a specified TPA party; and		
	(b) in accordance with Article 3.5 of the TPA.	Free	. .
	(1A) Goods re-entered after repair or alteration—		
	(a) in the territory of Singapore; and		
	(b) in accordance with Article 2.7 of the ANZSCEP.	Free	. .
	(2) Goods re-entered after repair or alteration—		
	(a) in the territory of the Republic of Korea; and		
	(b) in accordance with Article 2.6 of KR.	Free	. .
	(3) Goods re-entered after repair or alteration—		
	(a) in the territory of a specified PACER Plus party; and		
	(b) in accordance with chapter 2, article 4 of PACER Plus.	Free	. .
	(4) Goods re-entered after repair or alteration—		
	(a) in the territory of a specified CPTPP party; and		
	(b) in accordance with Article 2.6 of CPT.	Free	. .
	(5) Goods re-entered after repair or alteration—		
	(a) in the territory of the United Kingdom of Great Britain and Northern Ireland, the Bailiwick of Guernsey, the Bailiwick of Jersey, and the Isle of Man; and		
	(b) in accordance with Article 2.7 of the UK FTA.	Free	. .
	(6) Goods re-entered after repair or alteration—		
	(a) in one of the following places:		
	(i) the territory where the EU FTA applies under Article 1.4.1(a) and 1.4.2 of the EU FTA:		
	(ii) the territory of the Republic of San Marino; and		
	(b) in accordance with Article 2.9 of the EU FTA.	Free	. .

CONCESSIONS—*continued*

Concession Reference Number	Class of Goods	Rates of Duty	
		Normal Tariff	Preferential Tariff
	(7) Goods that fall within sections V to XXI of the Tariff that are re-entered after repair or alteration—		
	(a) in the territory of the Principality of Andorra; and		
	(b) in accordance with Article 2.9 of the EU FTA.	Free	. .
	(8) Goods re-entered after repair or alteration—		
	(a) in the territory of the United Arab Emirates; and		
	(b) in accordance with Article 2.17 of the UAE CEPA.	Free	. .
	(9) Goods re-entered after repair or alteration—		
	(a) in the territory of India; and		
	(b) in accordance with Article 2.13 of the IN FTA.	Free	. .
	DEFINITIONS		
	In this concession—		
	EU FTA means the Free Trade Agreement between New Zealand and the European Union, done at Brussels on 9 July 2023:		
	IN FTA means the Free Trade Agreement between the Government of New Zealand and the Government of the Republic of India, done at New Delhi on 27 April 2026:		
	UAE CEPA means the New Zealand–United Arab Emirates Comprehensive Economic Partnership Agreement, done at Abu Dhabi on 14 January 2025.		
70	Heirlooms, Māori artifacts, and Māori taonga that are not imported for commercial gain	Free	. .
71	Inherited goods	Free	. .
	NOTE Inherited goods, for the purpose of this concession means both goods which (as determined by a Customs officer) are inherited from a deceased estate and goods which are passed or imported by a person with a terminal illness.		
80	Passengers' baggage and effects falling within the following descriptions and criteria that are not intended for any other person, or for gift, sale, or exchange:		
	(a) wearing apparel and other personal effects:	Free	. .
	(b) aircraft and small ships that are imported by a person who—		
	(i) has arrived or will arrive in New Zealand and, on the date the aircraft or small ship is imported, holds a document authorising residence in New Zealand; and		
	(ii) has or will have resided or been domiciled outside New Zealand for the whole of the 21-month period preceding his or her arrival; and		
	(iii) has personally owned and used the aircraft or small ship overseas for at least 1 year before the earliest of the following:		
	(A) the date of the person's departure for New Zealand:		
	(B) the date on which the aircraft or small ship is surrendered for shipping:		
	(C) if the aircraft or small ship is not imported as cargo, the date of its departure for New Zealand; and		
	(iv) gives a concession reference 80 undertaking:	Free	. .
	(c) motor vehicles (including motorcycles) that are imported by a person who—		
	(i) has arrived or will arrive in New Zealand and, on the date the motor vehicle is imported, holds a document authorising residence in New Zealand; and		
	(ii) has or will have resided or been domiciled outside New Zealand for the whole of the 21-month period preceding his or her arrival; and		
	(iii) has personally owned and used the motor vehicle overseas for at least 1 year before the earlier of the following:		
	(A) the date of the person's departure for New Zealand:		
	(B) the date on which the motor vehicle is surrendered for shipping; and		
	(iv) gives a concession reference 80 undertaking:	Free	. .
	(d) ships that are imported by a person who—		
	(i) has arrived or will arrive in New Zealand to live for the first time and, on the date the ship is imported, holds a document authorising residence in New Zealand; and		
	(ii) gives a written undertaking, in the form that a Customs officer may require, that the ship will not be used in a commercial capacity for hire, or for the transport of cargo or the carriage of passengers for reward, within 2 years from the date of importation; and		
	(iii) has personally owned and used the ship overseas for at least 1 year before the earliest of the following:		
	(A) the date of the person's departure for New Zealand:		
	(B) the date on which the ship is surrendered for shipping:		
	(C) if the ship is not imported as cargo, the date of its departure for New Zealand; and		
	(iv) gives a concession reference 80 undertaking:	Free	. .

CONCESSIONS—*continued*

Concession Reference Number	Class of Goods	Rates of Duty	
		Normal Tariff	Preferential Tariff
	(e) household or other effects imported by a person who— (i) has arrived or will arrive in New Zealand and, on the date the effects are imported, holds a document authorising residence in New Zealand; and (ii) has or will have resided or been domiciled outside New Zealand for the whole of the 21-month period preceding his or her arrival; and (iii) has personally owned and used the effects outside New Zealand before the date of his or her departure for New Zealand. NOTE If goods falling within the description and criteria in this concession are imported into New Zealand more than 5 years after the arrival of the passenger into New Zealand, the goods may be admitted under this concession only with the consent of a Customs officer. NOTE If goods falling within the description and criteria in this concession are imported into New Zealand no earlier than six months before the passenger's date of arrival, the goods may be admitted under this concession only with the consent of a Customs officer. NOTE A Customs officer may consent to the application of this concession 80 to passengers' baggage and effects in situations where: • a person would have resided or been domiciled outside New Zealand for the whole of the 21-month period preceding his or her arrival, but has returned before the 21-month threshold; and • the Customs officer is satisfied that compassionate grounds exist for the early arrival. DEFINITIONS In this concession— **compassionate grounds** include but are not limited to returning to New Zealand due to illness, injury or death of the person or a member of the person's family. Compassionate grounds do not include returning to New Zealand due to a relationship breakdown or job loss. **concession reference 80 undertaking** means a written undertaking, in the form required by a Customs officer, that if the relevant goods are sold or otherwise disposed of within 2 years from the date of their importation, the person signing the undertaking will immediately pay to Customs— (a) the Customs charges that would have applied if duty were levied on the goods, at the time of their importation, under Part 1 of the Tariff; or (b) any lesser sum that may be required. **document authorising residence in New Zealand** means any of the following: (a) a New Zealand passport: (b) an Australian passport: (c) a current New Zealand residence visa or permit, or a current returning resident's visa or permit: (d) a current permanent residence visa (including a resident return visa) issued by the Government of the Commonwealth of Australia: (e) a current work visa or work permit that was issued for a minimum of 12 months: (f) a current work visa or work permit, issued under the Work to Residence (Skilled Migrant Category) policy or the Long Term Business Visa/Permit category: (g) a current visitor's visa or permit that was issued for a minimum of 3 years **personally owned,** in relation to aircraft, ships (including small ships), and motor vehicles (including motor cycles), includes such goods that— (a) were leased by the importer— (i) under a lease agreement, the terms of which are fully complied with before property passes to the importer, and before the goods are imported into New Zealand; and (ii) for at least 1 year before the earlier of the date on which the importer departed from the country of exportation to New Zealand and the date on which the goods were surrendered for shipping or exported to New Zealand; or (b) were purchased by the importer by way of a hire purchase agreement in circumstances where— (i) the terms of the hire purchase agreement are fully complied with before property passes to the importer, and before the goods are imported into New Zealand; and (ii) the importer had possession of the goods for at least 1 year before the earlier of the date on which the importer departed from the country of exportation to New Zealand and the date on which the goods were surrendered for shipping or exported to New Zealand	Free	. .

CONCESSIONS—*continued*

Concession Reference Number	Class of Goods	Rates of Duty	
		Normal Tariff	Preferential Tariff
	small ship means a ship that is either of the following:		
	(a) a sailing vessel that—		
	(i) in the sailing condition does not exceed 2.5 metres in width at any section; and		
	(ii) does not exceed 1,000 kilograms unladen weight; and		
	(iii) does not incorporate any device for propelling the vessel by power (for example, an auxiliary motor); and		
	(iv) is not of the deep keel type:		
	(b) a powered vessel that—		
	(i) does not exceed 7 metres in length; and		
	(ii) does not exceed 2.5 metres in width at any section; and		
	(iii) does not exceed 1,250 kilograms all up unladen weight (ie with driving units and transmissions) or 800 kilograms unladen weight when imported without driving units and transmissions		
81	Personal baggage and effects which were checked-in by the passenger at their port of origin, regardless of whether those baggage or effects accompany a passenger through Customs arrival processes, being dutiable goods, but not being—		
	(i) Passengers' baggage and effects falling within the descriptions and criteria contained in concession reference number 80 of this Part; or		
	(ii) Goods falling within Chapter 24 of Part I of the Tariff (tobacco products); or		
	(iii) Goods falling within Tariff headings 2203 to 2208 inclusive of Part I of the Tariff (alcoholic beverages); or		
	(iv) Goods carried on behalf of any other person or persons; or		
	(v) Goods for sale or exchange; or		
	(vi) Goods for use in the passenger's business or profession;—		
	to the extent that the goods—		
	(a) Do not exceed $700 in total value	Free	. .
	(b) Exceed $700 in total value, on the excess over $700	The rates of duty applicable to the goods as set out in Part I of the Tariff	
82	The following goods (not being goods carried on behalf of any other person or persons and not being goods for sale or exchange) that are the personal property of a passenger, or a member of the crew of a ship or aircraft, who is 17 years of age or over, and that accompany that person through Customs arrival processes:		
	(a) Either 50 cigarettes, or 50 grams of tobacco or cigars, or a mixture of cigarettes, tobacco, or cigars that weighs not more than 50 grams	Free	. .
	(b) Either 4.5 litres of wine, or 4.5 litres of beer	Free	. .
	(c) Three bottles, or other containers, containing in each bottle or container not more than 1125 millilitres of alcoholic spirits, liqueurs, or other spirituous beverages	Free	. .
90	Goods designed or produced for use in, and of a kind used exclusively in, the practice of religion or as equipment for places of worship	Free	. .
91	Goods imported into New Zealand that are partly the manufacture or produce of another country or countries and partly the manufacture or produce of New Zealand	Free	. .
94	Goods of a kind used in the construction of a residential dwelling as may be approved by the Minister and subject to such conditions as the Minister thinks fit	Free	. .
99	Other goods	Free	. .

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