

# ADVICE ON IMPORTING GOODS INTO NEW ZEALAND

This fact sheet is designed to help members of the public understand the imposition of Customs tariff duties, plus goods and services tax (GST), on articles imported into New Zealand. It explains how Customs tariff duty is charged on goods imported into New Zealand, lists a number of concessions (allowances), and describes which goods are subject to strict import control, or are absolutely prohibited.

## WHAT GOODS WILL I PAY TARIFF DUTY ON?

As a general rule, goods of a type not manufactured in this country are free of tariff duty. Items such as clothing and footwear which are produced domestically attract relatively high rates of tariff duty. If applicable, tariff duty is charged on the transaction value of the imported goods, ie the price actually paid for them. Where there is no identifiable value declared, such as in the case of a gift, the value will still need to be determined.

## DO I PAY GOODS AND SERVICES TAX (GST)?

In addition to the tariff duty payable on certain goods, GST is charged on all imported goods, even though the entire transaction, including payment, may have been conducted offshore. GST is calculated on the Customs value of the item plus tariff duty (note: some goods have no tariff duty), plus any freight and insurance costs incurred in bringing the goods to New Zealand.

## MINIMUM DUTY COLLECTABLE

Customs does not collect tariff duty and GST where the total payable (tariff duty plus GST combined) on any one importation is less than \$60.

### Note:

This provision does not apply to alcohol or tobacco products.

## DO CUSTOMS TARIFF DUTY AND GST CHARGES APPLY TO MAIL ORDER OR INTERNET IMPORTATIONS?

Yes! There are no provisions to exempt such importations from tariff duty and GST.

## WHAT ARE THE CUSTOMS TARIFF DUTY RATES?

The list overleaf shows the tariff duty rates payable on the most common goods likely to be purchased overseas by travellers or purchased via mail order or the internet. It is not designed to serve as a substitute for the *Working Tariff of New Zealand* document and, because the rates shown are subject to change, there is no guarantee that they will apply at the time the goods arrive in New Zealand.

## ARE THERE ANY OTHER FEES PAYABLE?

Where Customs requires that a person enter their goods on an electronic entry an Import Entry Transaction Fee (IETF) may be charged. The IETF is \$29.26 (including GST).

In addition a biosecurity levy of \$17.63 is collected by Customs on behalf of the Ministry for Primary Industries (MPI). This levy will be charged on all imports that attract the IETF. The funds collected by Customs from the levy are paid to MPI.



**THE FOLLOWING LISTS THE DUTY RATES APPLICABLE TO SOME COMMONLY IMPORTED ITEMS**

**Note:**

GST has **not** been included and must be added

<b>GOODS</b>	<b>TARIFF DUTY RATE (%)</b>
Baby Strollers	5
Bags (handbags, briefcases etc)	5
Bed linen and blankets	5
Bicycles	0
Boogie boards & surfboards	5
Books	0
Cameras	0
Cane baskets	5
Cell phones	0
Chinaware/crockery	5
Computers	0
Cosmetics	5
Curtains	5
Cutlery	5
DVD players/portable CD players	0
DVDs & CDs	0
Footwear	10
Helmets (crash)	0
Inflatable dinghies	5
I-Pods & MP3 players	0
Jewellery	5
Lamps	5
Memory sticks and cards	0
Motor vehicle parts	0
Musical instruments	0
Ornaments	5
Perfume	5
Pots and pans	5
Saddles	5
Seeds	0
Skateboards	0
Sleeping bags	5
Stationery	0
Toys	5
Wallpaper	0
Wet suits	5

**HOW MUCH WILL I PAY?**

Customs has set up a duty estimator that can be used to estimate the amount of duty that may apply to imported goods. This estimator can be found at [www.whatsmyduty.org.nz](http://www.whatsmyduty.org.nz), and is also available as an app for iPhone and Android smartphones.

**WHAT CONCESSIONS AND ALLOWANCES MAY APPLY?**

There are various concessions and allowances that serve to either reduce, or waive, the Customs tariff duties payable on imported goods. Although the concession may waive duty, GST is still payable. An IETF, and MPI levy, as noted above, may also still be charged.

**Personal effects**

Wearing apparel, clothing, footwear etc, purchased by a New Zealand resident (traveller) while on an overseas trip will be admitted free, by way of concession of all Customs tariff duties and GST, provided that the goods are intended for the private use of that traveller and are not intended for any other person or persons or for gift, sale, or exchange.

The concession applies to both accompanied and unaccompanied personal effects. The personal effects do not have to be worn or used to qualify for duty free admission, but you will need to establish that the purchase was made during the course of the overseas visit.

**Note:**

This concession does not apply to clothing, footwear etc, purchased by mail order or via the Internet from New Zealand.

**Gifts**

Unsolicited gifts sent from persons abroad to persons resident in New Zealand are not automatically free of Customs tariff duties and GST.

- » A gift sent to an individual with a declared value of NZ\$110 or less is allowed free entry.

- » Gifts with a declared value that is higher than NZ\$110 attract Customs tariff duty and GST on the value in excess of NZ\$110.

Gift parcels consisting of multiple gifts for individual persons will be allowed the gift concession provided that the individual gift and the identity of the recipient can be established. A single gift article cannot be shared by more than one person ie only one gift concession of \$110 may be claimed per article.

Alcohol and tobacco products may be allowed under the gift concession provided that the recipient (of the goods) is able to prove that they are a genuine gift, ie intended to celebrate a specific occasion and are not part of a repetitive import pattern designed to avoid payment of tariff duty and GST.

#### Heirlooms

Items bequeathed to persons resident or domiciled in New Zealand at the time a bequest is made, may be imported free of all Customs tariff duty and GST. People temporarily overseas at the time the bequest is made can also claim the concession. To be eligible for the heirloom concession, the recipient of the bequeathed item(s) must be able to satisfy Customs that it is a genuine bequest, and that the recipient is the legal beneficiary of the item(s) from the deceased estate if there is no will.

- » A will or testamentary declaration detailing the bequest should be produced at the Customs office at the time of clearance of the goods.
- » Copies of, or extracts from documents should be certified as true copies by a Commissioner of Oaths, Notary Public, or similar person. If the will or testamentary declaration does not specify the items concerned, it is advisable to obtain a letter from the solicitors or trustees handling the estate, confirming that the items being imported form part of an estate of which the New Zealand resident is a beneficiary.

If no supporting documents are available, the heirloom concession may still be granted. However the beneficiary will be required to make a written application describing the circumstances of the bequest and prove that the particular case is not an attempt to circumvent the standard gift allowance. The application should be forwarded to Customs at the intended port of entry.

#### Māori artefacts and Māori taonga

Māori artefacts and Māori taonga acquired overseas are free of Customs duties on repatriation to New Zealand, provided the importation is not being done for commercial gain.

#### HOUSEHOLD AND RELATED EFFECTS/MOTOR VEHICLES/SHIPS/AIRCRAFT IMPORTED BY OWNER

Household and related effects and motor vehicles can be imported free of tariff duty and GST provided they are imported by a person who:

- » has arrived in New Zealand; and
- » holds a document authorising residence in New Zealand at the time of importation of the goods; and
- » has resided outside New Zealand for more than 21 months; and
- » has owned and personally used the goods prior to importation into New Zealand.

#### Note:

- » The goods must not be for any other person, or for gift, sale or exchange or for commercial use.
- » Motor vehicles/ships/aircraft must have been owned and used for 12 months prior to shipping or the owner's departure for New Zealand, whichever is the earlier.

A "document authorising residence in New Zealand" means any of the following:

- » a New Zealand passport
- » an Australian passport
- » a current New Zealand residence visa or permit, or a current returning resident's visa or permit

- » a current permanent residence visa (including a resident return visa) issued by the Government of the Commonwealth of Australia
- » a current New Zealand work visa or work permit that was issued for a minimum of 12 months
- » a current New Zealand work visa or work permit, issued under the Work to Residency (Skilled Migrant Category) policy or the Long Term Business Visa/Permit category
- » a current New Zealand visitor's visa or permit that was issued for a minimum of 3 years.

Full Customs duties will be payable in respect of unused goods, or those that fall outside of the terms of the baggage concessions listed above.

The full requirements of the concessions are set out in Part II of the *Working Tariff of New Zealand* document.

#### HOUSEHOLD AND RELATED EFFECTS/MOTOR VEHICLES/SHIPS/AIRCRAFT IMPORTED PRIOR TO THE ARRIVAL OF THE OWNER

Goods may be cleared ahead of the arrival of the owner.

The nominee (friend, relative, employer), appointed by the owner in writing, will be required to complete an *Unaccompanied Personal Baggage Declaration, NZCS 218*, and either lodge it directly with Customs, or via a Customs broker or removalist.

Full Customs tariff duties and GST may be required to be paid in respect of unused goods, and those that fall outside of the terms of the baggage concessions.

#### WHICH GOODS ARE SUBJECT TO IMPORT CONTROLS?

##### Animal and animal products/Plants and plant products

There are strict controls on the importation of all plant and animal products into New Zealand. The Ministry for Primary Industries

determines the conditions under which entry will be allowed and prospective importers are advised to contact the following for further advice:

Ministry for Primary Industries  
 Import Management Office,  
 PO Box 2526,  
 Wellington.

**Firearms**

The importation of firearms and parts is also strictly controlled by the New Zealand Police and a permit to import issued by the New Zealand Police is required prior to importing the arms or parts.

**Prohibited imports**

For a complete list of prohibited goods see fact sheet 5.

The following are examples of goods that are prohibited. They must not be imported:

- » objectionable (indecent) articles such as videotapes, films, records, CD-ROMs, and publications
- » motor vehicles with an odometer reading that does not correctly record the distance the vehicle has been driven, and motor vehicles without an odometer
- » certain types of weapons such as flick knives, butterfly knives, swordsticks, knuckle-dusters, and any weapon designed or disguised to give the appearance of another article
- » cannabis utensils such as bongs, hash and head pipes, hubble-bubble, hookahs, and roach clips with a pincer or tweezer action
- » goods that are designed, manufactured or adapted with intent to facilitate a crime involving dishonesty, or are imported to enable a crime involving dishonesty to be committed

- » goods that it would be reasonable to believe are involved in an attempt or relate to a conspiracy to commit a crime involving dishonesty.

The following goods are prohibited unless a permit is obtained:

- » ivory in any form, including jewellery, and carvings
- » tortoise or sea turtle shell jewellery, and ornaments
- » meat or other food derived from whales, dolphins, rare cranes, and pheasants, or sea turtles
- » medicines using musk, or rhinoceros or tiger derivatives such as ground horn or bone
- » carvings or other things made from whalebone or bone from many other marine mammals
- » cat skins or coats
- » trophies of sea turtles, all big cats, rare reptiles, cranes, pheasants, bears, antelope, and deer
- » live species, including pet eagles, hawks, owls and parrots, many cacti, orchids, cycads, cyclamens, and carnivorous plants.

**FOR FURTHER INFORMATION**

Contact your nearest office of the New Zealand Customs Service, visit the Customs website [www.customs.govt.nz](http://www.customs.govt.nz) or call Customs on 0800 428 786 (0800 4 CUSTOMS).