



# Customs

## By New Zealand Customs

The New Zealand Customs Service is responsible for protecting New Zealand's border, ensuring secure and efficient trade and travel, and collecting revenue for the government. All the information you need is on our website: [www.customs.govt.nz](http://www.customs.govt.nz).

You can also call us on 0800 4 CUSTOMS (0800 428 786) or email [feedback@customs.govt.nz](mailto:feedback@customs.govt.nz)

### The Working Tariff Document of New Zealand

The Working Tariff Document of New Zealand classifies all international trade goods and import duty rates, and outlines concession categories that reduce or waive duty. It includes the Excise and Excise-equivalent Duties Table which classifies goods such as alcoholic beverages, tobacco products, and motor spirits, and prescribes the rates of excise or excise-equivalent duty to be paid when such goods are imported or manufactured in New Zealand.

If unsure, a tariff classification ruling can be obtained through Customs for a fee.

### Preferential tariffs

Under New Zealand's free trade agreements, preferential tariffs may apply to goods imported from specific countries if certain requirements are met. Preferential duty rates should be claimed when the import entry is lodged with Customs.

The rules and workings can be quite complex. Unless a company has an employee who has been issued a declarant code to do so, all commercial imports and exports must be dealt with through a customs broker, agent or freight forwarder.

### Tariff concessions

Goods may be duty free by way of a tariff concession. Existing tariff concessions are located in *Part II (Concessions) of The Tariff of New Zealand*. Concessions which apply to specific Tariff chapters, headings, or tariff items are also found in the *Consolidated List of Approvals Relating to Part II of the Tariff of New Zealand*.

Tariff concessions are generally approved for goods where no suitable alternative goods

are produced or manufactured locally in New Zealand. Your customs broker should know when an exception is possible. Customs manages the application and approvals of new tariff concessions.

### Lodging Entries

Customs processes imports and exports electronically through the Trade Single Window website, direct connection to Customs' system or a third party service provider.

*Please note Electronic Cargo Information (ECI) has been replaced by Inward Cargo Reports, Outward Cargo Reports, and Cargo Report Export (ICR, OCR, CRE). Anyone making a submission through TSW needs to be a registered user. If you are lodging anything that grants clearance to goods you must have a declarant code. If you are only lodging a report for the movement of goods you will need a declarant code which will give very limited access.*

### Trade Single Window

You will need a RealMe login and register to be a Trade Single Window Online user, declarant code and UUI. The Trade Single Window online website [www.tsw.govt.nz](http://www.tsw.govt.nz) is generally more suitable for lower-volume users. A declarant code and UUI is only needed by those submitting declarations which grant clearance to goods. Only limited access will be given for those who are only submitting reports disclosing the movement of goods.

### Accurate information

Accurate information is vital as export entry data is provided to Statistics New Zealand and is used by national and international agencies to forecast, monitor and manage New Zealand's economic performance.

The person lodging the entries is responsible

The background of the entire page is a photograph of a lush green forest. In the foreground, there are several shipping containers and cardboard boxes. One large orange container is prominent in the center, with a smaller red one in front of it. To the right, there are green containers. In the bottom right, there are several brown cardboard boxes stacked together.

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