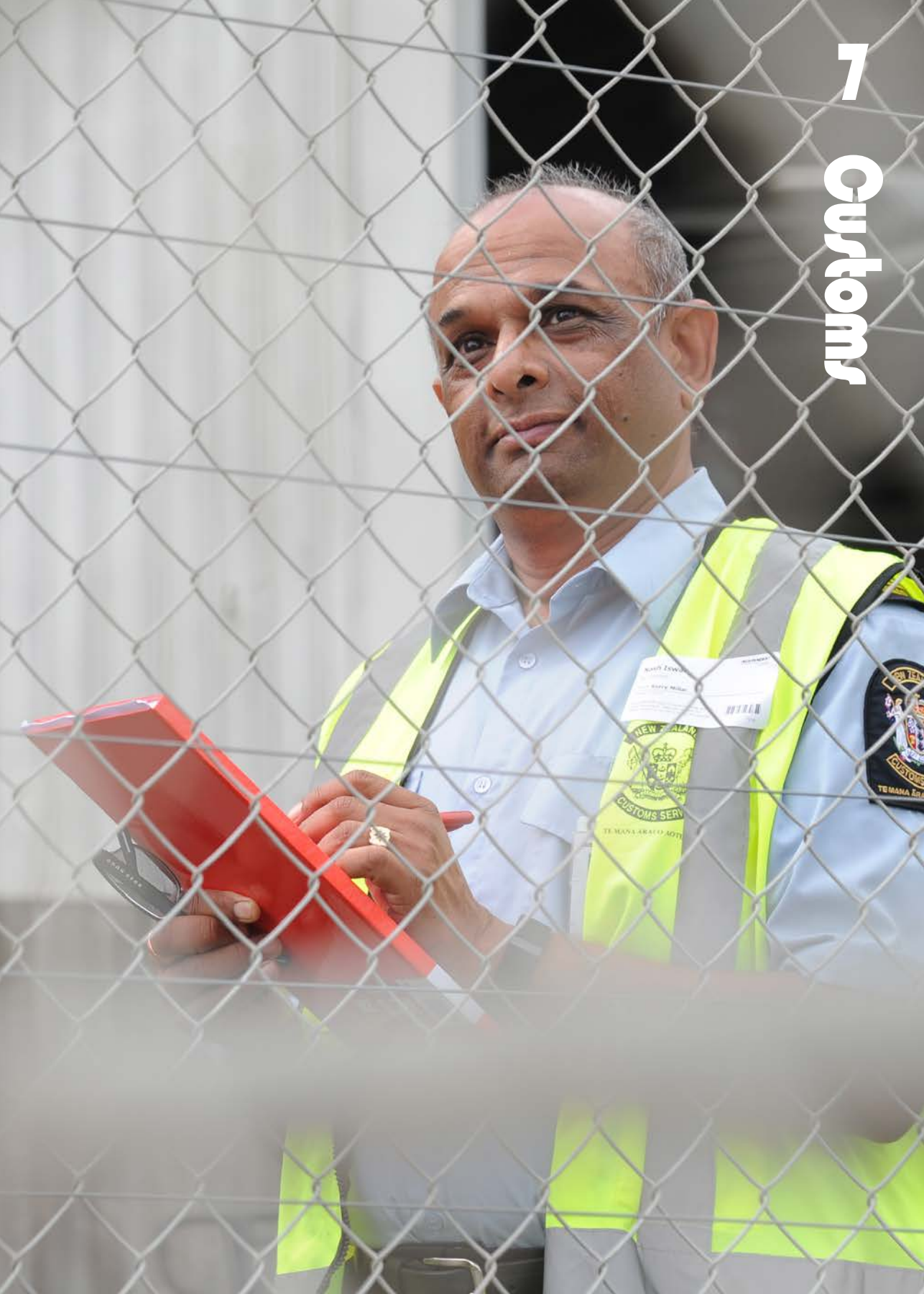


7 Customs



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. You can also call us on 0800 4 CUSTOMS (0800 428 786) or email 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 something that reports movement of goods you do not need a declarant code.

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 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. They are not needed 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 for ensuring that clearance is obtained, and that information provided to Customs is accurate. Export entries are a legal declaration under the Customs and Excise Act. Making an erroneous or false entry is an offence, and could result in penalties or prosecution.

Note: Error-free clearances not subject to Customs inspection are normally processed in under 60 minutes.

Hard copy delivery orders are no longer permitted, except where issued by Customs to grant trust delivery. TSW only provides an electronic delivery notification.

Export Requirements

Customs requires export clearances to monitor and enforce permit requirements and prohibitions on the export of certain goods. Export entries are also important

The background of the entire page is a composite image. It features a dark green header at the top. Below this, a large, semi-transparent image of the Earth (Globe) is centered. Overlaid on the globe are several green leaves and a fern frond, which are part of the New Zealand export and trade branding. The text is arranged in a clear, hierarchical manner, with the title at the top, followed by the main heading, and then the promotional text and contact information in the center and bottom.

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