

7 Customs



Customs

By NZ Customs

The New Zealand Customs Service (Customs) is responsible for protecting New Zealand's border, ensuring secure and efficient trade and travel, and collecting revenue for the government. For more information, visit www.customs.govt.nz. Or you can phone 0800 4 CUSTOMS (0800 428 786) or email feedback@customs.govt.nz for assistance.

The Tariff of New Zealand

The Tariff of New Zealand classifies all international trade goods and import duty rates, and outlines concession categories that reduce or waive duty. It also includes a table of excise and excise-equivalent tax for certain goods such as alcoholic beverages, tobacco and fuel. The tariff can be used to determine the classification of imported or exported goods. If unsure about a type of good, a tariff classification ruling can be obtained through Customs for a fee.

- Use Customs *Application Form C7 – Application for a Customs Ruling*.

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 entry is lodged with Customs.

- See Customs *Fact Sheet 8 – Preferential Rates and Rules of Origin*.
- See Customs *Interactive Guide – Claiming tariff preference (general information, imports and exports)*.

The rules and workings can be quite complex, so it may be easier to use the services of a customs broker, agent or freight forwarder.

Tariff concessions

Goods may become duty free by way of a tariff concession. Existing tariff concessions are located in *Part II (Concessions) of The Tariff of New Zealand*.

Some information regarding the withdrawal or granting of concessions are published in the *Customs Edition of the New Zealand Gazette* and collated in the *Consolidated List of Approvals*.

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.

- See Customs Guidelines *Tariff Concessions – A guide for applicants*.
- Use Customs Application Form *NZCS 245 – Application for a tariff concession or a modification of an existing tariff concession*.
- Use Customs Information Sheet *NZCS 246 – Additional information sheet for tariff concession applications involving woven fabric containing wool for use in the manufacture of apparel*.

Lodging Entries

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

See Customs' fact sheets:

- *Fact Sheet 6 – Export clearance requirements*.
- *Fact Sheet 6A – Completing an electronic export entry*.
- *Fact Sheet 6B – Completing an electronic cargo information report*.
- *Fact Sheet 7 – Commercial import clearance requirements*.

Trade Single Window

You will need a RealMe login (previously iGovt) and register to be a Trade Single Window Online user. The Trade Single Window Online website www.tsw.govt.nz is generally more suitable for lower-volume users.

- *JBMS Fact Sheet – Applying to use TSW*.
- *JBMS Fact Sheet – Registering to use TSW Online*.

Customs system

You need to register to be able to lodge electronic clearances or Electronic Cargo Information (ECI). Approved applicants are issued with a Customs declarant code and a Unique User Identifier (UUI), which is like an electronic signature.

- Use Customs Application Form *NZCS 224 – Trade Single Window – Client registration application*.

Declarations can be lodged from anywhere, provided there is a representative in New Zealand who has responsibility for the shipment. A Customs delivery order



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