

7 Customs



Customs

By NZ 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. To search for more information or to download application forms, visit our new website www.customs.govt.nz, phone 0800 4 CUSTOMS (0800 428 786) or email feedback@customs.govt.nz for help.

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

- Use: *Form C7 Application for a ruling classification or duty concession.*

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.

- See: *Fact Sheet 8 – Preferential Rates and Rules of Origin.*

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

- See: *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: *Guidelines Tariff Concessions – A guide for applicants.*
- Use: *Application Form NZCS 245 – Application for a tariff concession or a modification of an existing tariff concession.*

- Use: *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 service provider.

For more information, see:

- *TSW fact sheet – Export declaration requirements.*
- *TSW fact sheet – Exporting goods for business or commercial use.*
- *TSW fact sheet – Electronic submission of lodgements.*
- *TSW fact sheet – Importing goods for business or commercial use.*
- *TSW fact sheet – Import declaration requirements.*

Customs' system

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

- Use: *Application form C10 – JBMS – Registered user application – individual.*

A Customs delivery order can be issued to the cargo custodian or the port of entry or export. Customs charges fees for all forms of electronic clearance.

- See: *JBMS fact sheet – Goods clearance fees.*

Trade Single Window

You will need a RealMe login (previously iGovt) 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.

- See: *JBMS fact sheet – Registering to use TSW Online.*



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