

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, 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 \$25.30 (including GST).

In addition a biosecurity levy of \$12.77 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.