

COUNTRY GUIDE: NEW ZEALAND

Used Household Goods and Personal Effects

Documents Required

- Copy of passport
- Original bill of lading (OBL) / air waybill (AWB)
- Treatment / cleaning certificates for the shipment goods
- CITES permit, if applicable
- Detailed inventory valued and in English
- Copy of prescriptions for prescribed drugs
- Ministry for Primary Industries (MPI) supplementary declaration form, if applicable
- Unaccompanied personal baggage declaration
- List of wine collections with evidence showing the wine has been collected over a period of time and is of various types
- Receipts for new items
- Residence visa / residence permit, if applicable
- Work visa / work permit (minimum of 12 months / skilled migrant / long-term business visa or permit)
- Visitor's visa / permit issued for a minimum of 3 years
- Trade single window - client registration application, if applicable

Specific Information

- Household goods can be imported free of duty and tax (GST) if imported by a person who has arrived in New Zealand, and has one of the following
- New Zealand / Australian passport
- New Zealand residence visa / permit
- Returning resident visa / permit
- New Zealand work visa / permit issued for a minimum of 12 months
- Permanent resident visa
- Returning resident visa issued by the government of the Commonwealth of Australia
- Work visa / permit (minimum of 12 months / skilled migrant / long-term business visa / permit)
- Visitor visa / permit issued for a minimum of 3 years

IAM Note: *If owner of the goods does not have one of the above, at the time of arrival of the shipment into New Zealand, duty and tax (GST) will be payable to New Zealand Customs.*

- Duty will be applicable to furniture, kitchenware and some electrical and household goods at 5% on the “landed value” of the goods.
- Landed value is the cost of the items plus freight and insurance.
- GST of 15% will then be charged on the landed value including the duty.
- The final amount payable to New Zealand Customs will be duty + GST
- Personal jewelry, books, and clothing are not subject to duty or GST.
- Any wood packaging used in shipments (crates, pallets etc.) must be constructed of approved treated timber and meet and display the internationally recognized ISPM 15 standard.
- Any non-compliant timber may be destroyed, treated or re-exported to the country of origin at the owner of the goods’ expense.
- The owner of the goods must be in present at the time of shipment arrival or duty and/or tax will be charged on the shipment, even if other criteria for duty and tax free entry of your goods is met.
- Duty or tax paid at the time of entry of your goods cannot be reclaimed.
- This revenue is not refundable even if at a later stage the owner of the goods obtains a qualifying visa, as at the time of importation they did not qualify for the concession and therefore the revenue was not paid in error.
- All packing / inventory lists are screened by the MPI Quarantine Service to determine whether a consignment requires an examination or can be released immediately, but most consignments of personal effects and household goods require some kind of an inspection.
- Common items that are inspected and of biosecurity interest include but are not limited to:
 - Food of any kind
 - Animal products such as meat (fresh or dried), eggs, dairy products, honey, skins, fur, feathers, bone, wool, hair, hunting trophies, fish/shell fish (fresh, dried, or frozen), Chinese traditional medicines, shells and coral, ivory
 - Plants or plant products such as fresh or dried fruit and cones, vegetables, plants/flowers live and dried, plant cuttings and bud wood, bulbs or roots, seeds, pine antique and/or handcrafted wooden ornaments/carvings, cane, bamboo, basket ware, straw, Chinese traditional medicines
 - Equipment used with animals and/or plants such as veterinary equipment/products, fishing gear, fish farming equipment, saddlery, work boots/clothing, pet bedding, gardening equipment/products and forestry equipment
 - Miscellaneous items such as vacuum cleaners, spiked, studded or sprigged footwear (e.g., golf shoes, soccer boots), hiking boots, soiled footwear, water sports

equipment, bicycles, boats, vehicle parts, camping equipment/tents, barbeques, Christmas and/or Easter decorations, Pooja items

- Some items may be required to be cleaned or treated for fumigation.
- Items are subject to Customs discretion for seizure, destruction, or shipped back to the origin country at the owner of the goods' expense.
- It is recommended that all items that have come into contact with soil, grass, leaves, vegetation, water, seeds, animals, and insects should be thoroughly cleaned and free from any contamination.
- Inheritance:
- If the owner of the goods is a permanent resident of New Zealand, they may import inherited goods duty free with the following documents:
 - Copy of death certificate or letter from solicitor
 - Copy of will or certified copy of relevant extract of will showing the name of the beneficiary and their legacy

Note: New Zealand Quarantine (MPI) changed the law so that no containers can go directly from port to residence any longer. From now on, every container entering New Zealand must be unloaded and inspected at a transitional facility before being reloaded and delivered to residence.

Motor Vehicles

Documents Required

- Copy of passport
- Registration papers (prove length of ownership)
- Car condition report
- Sales invoice
- Statement of compliance
- Owner of the goods code form
- Supplier code form
- Deed of undertaking

Specific Information

- Motor vehicles can be imported free of tariff duty and taxes if imported by a person who:
 - Has arrived in New Zealand
 - Holds a document authorizing residency at the time of import
 - Has lived abroad for more than 12 months
 - Has owned and personally used the goods 12 months prior to import
- Must sign a deed of undertaking to confirm that the vehicle is for personal use and will not be sold for 2 years.
- GST of 15% will be applied to private vehicles that have not been owned / used for more than 12 months.
- The vehicle must have been owned and used for at least 12 months prior to shipping or the owner of the goods' departure for New Zealand, whichever is earlier.

Pets

Documents Required

- Vaccination record
- Veterinary health certificate
- Import permit (if necessary)

Specific Information

- Check with agent regarding restrictions / prohibitions on the import of certain breeds of dogs.
 - Some of the prohibited breeds include:
 - American Pit Bull Terrier
 - Brazilian Fila
 - Dogo Argentino
 - Japanese Tosa

Antiques, Artifacts, Carpets, Paintings

Documents Required

- B.A.D.A certificate of authenticity (obtained from approved antique dealers)
- Commercial invoice (if purchased less than 12 months prior to import of goods)

Specific Information

- Antiques are considered items over 100 years old.
 - Can be imported duty and tax (GST) free provided they are not for re-sale and have proof of ownership for more than 12 months.
 - If the goods were purchased less than 12 months prior to import they are subject to duty (approx. 7%) plus 15% GST on their landed value.
 - If they are certified to be over 100 years old and the owner of the goods can show a letter / proof of antiquity the duty will not apply and the import will only be subject to 15% GST.

Wedding Trousseau / Gifts

- Duty and tax free in line with the regulations for normal used household effects.

Restricted/Dutiable Items

- Firearms or parts (a permit issued by the New Zealand Police is required prior to import)
- Ivory in any form, tortoise or sea turtle jewelry or ornaments, animal bone carvings, cat skins or coats, trophies of sea turtles, all big cats, rare reptiles, cranes, pheasants, bears, antelope and deer.
- Live species of eagles, hawks, owls and parrots, many cacti, orchids, cycads, cyclamens and carnivorous plants.
- The following items are subject to tariff duties as indicated:
 - Baby strollers 5%
 - Bags (handbags, briefcases) 5%
 - Bed linens and blankets 5%
 - Chinaware and cookware 5%
 - Cosmetics 5%
 - Curtains 5%
 - Cutlery 5%

- Footwear 10%
- Jewelry 5%
- Lamps 5%
- Perfume 5%
- Pots and pans 5%
- Saddles 5%
- Sleeping bags 5%
- Toys 5%
- Wet suits 5%

Prohibited Items

- Controlled drugs other than prescribed medicines including but not limited to LSD, heroin, cocaine, cannabis, ecstasy, steroids, human growth hormone, performance enhancing drugs, precursor substances
- Pornographic materials or those that promote, incite, or instruct in matters of crime or violence, or misuse of drugs
- Weapons including flick knives, butterfly knives, swordsticks, knuckle-dusters, disguised weapons, etc.
- Drug paraphernalia
- Goods designed with the intent to facilitate crime