

GUIDE TO TEMPORARY ADMISSIONS OF GOODS

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NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

PROTECTING NEW ZEALAND'S BORDER

1. Introduction

Goods that are imported to New Zealand on a temporary basis may be exempted from the normal requirements to pay duties. This guide provides information and outlines the requirements for this exemption, including the categories of goods and any financial securities that may be required in lieu of payment of duties.

These provisions only apply to goods that are intended to be exported from New Zealand in substantially the same condition as when they arrived. If any substantial changes in the goods is intended (eg, through manufacturing or repair), alternative provisions apply.

As a general principle, these provisions will not be applied to low-medium value goods that are only liable for Goods and Services Tax (GST) and the importer is a GST-registered entity. It is expected that for these goods, importer will offset GST payments to Customs as input credits on their GST return.

2. Classes of goods

2.1. Goods for temporary import

Goods that can clearly be identified and traced on entering and leaving New Zealand may be cleared for entry without having to pay duties. To qualify for temporary admission the goods must:

- a. Be identifiable by their unique nature or a serial number or identifying feature
- b. Not be offered for gift, sale, exchange or distribution in New Zealand
- c. Not be consumable items eg, paints, lubricants, food products, clothing, medicines etc.
- d. Be in New Zealand for a period of up to 12 months, with the exception of yachts and small craft that may be here for up to 24 months.

Customs may require the importer to provide a financial security in place of the duties.

2.2. Household goods imported by visitors, including motor vehicles

If visitors wish to bring personal goods into New Zealand for a period of less than 12 months, they may import the following without paying duties:

- cameras (still, video, and motion picture) a supply of film, tapes, and accessories
- binoculars
- musical instruments
- sound and video devices (eg, tape recorders, CD players, mini disc players, DVD players, and dictating machines)
- portable radio receivers
- cellular or mobile telephones
- portable personal computers (laptops) and accessories
- baby carriages and strollers
- wheelchairs
- sporting equipment.

Footnote: the term duties includes both tariff duty and Goods and Services Tax (GST)

Visitors may import a motor vehicle (including an attached trailer or caravan) without the payment of duties if they intend to export the vehicle within 12 months and they hold a carnet (see note 2.4 below).

If the above requirements are not completed, visitors will be required to pay a financial security for the goods.

Note: visitors' personal clothing, footwear, cosmetics, toiletries and jewellery can be imported free of duties provided that the goods are for their personal use.

2.3. Yachts and small craft imported by visitors

Visitors may import a yacht or small craft without the payment of duties provided they meet all of the following criteria:

- The visitor is a permanent resident of a country other than New Zealand
- The vessel will not be sold or offered for sale in New Zealand without permission from Customs
- The vessel will not be used commercially for hire, transport of cargo or carrying passengers.
- The yacht or small craft can be granted temporary admission for up to two years.
- If the above requirements are not met, visitors will be required to pay a financial security and the yacht or small craft must be exported within 12 months.

2.4. Carnets

A carnet is an international customs document incorporating an international guarantee. It is issued in the original country of export and is designed to enable Customs authorities in the export country to control the export and re-import of the goods. Carnets also enable customs authorities granting temporary admission or transit in the importing country to control the goods within their territory.

Carnets allow certain categories of goods to be imported free of duties. Where a carnet is accepted, there is no requirement to produce a financial security.

Carnets are commonly used for motor vehicles, professional equipment, sporting equipment etc.

A carnet cannot be accepted for:

- Goods imported for processing and repair
- Goods imported for manufacturing, commercial, industrial or agricultural uses
- TV advertising videotape and film
- Goods that cannot be suitably marked for identification, for example, unmounted precious stones.

2.5. Goods imported in accordance with any treaty, agreement or arrangement

The New Zealand government has entered into a number of agreements that allow specific goods to be temporarily imported.

These agreements include Customs Conventions for:

- the temporary importation of professional equipment and goods for display or use at exhibitions, fairs, meetings or similar events
- goods imported for educational, scientific, cultural or humanitarian purposes

- tourist publicity material
- goods imported for sports purposes
- the temporary importation of animals
- containers, pallets, packing and samples
- the temporary importation of road vehicles, private vessels and aircraft.

Other agreements:

- Trans-Pacific Strategic Economic Partnership Agreement – a regional trade agreement between Brunei Darussalam, Chile, New Zealand and Singapore.
- Inter-Governmental Agreements covering organisations, expeditions, visiting forces or other bodies that have been approved.

A temporary import entry (TIE) will need to be lodged to clear these goods if a carnet is not supplied.

A financial security may still be required for goods granted temporary admission under one of these agreements.

For further information about these agreements, please contact feedback@customs.govt.nz.

2.6. Other goods

Goods that are not referred to in notes 2.2 to 2.5 may still be accepted for temporary admission of up to 12 months with a financial security providing they meet the criteria listed in note 2.1.

3. Financial securities

Customs may require financial securities for temporary imports in lieu of payments of duties. There are three forms of security that may be used:

- a. A cash deposit
- b. A financial bond
- c. A Temporary Import Approval and Undertaking (TIA).

Cash deposits and financial bonds must be of sufficient value to cover any duties that would apply if the goods were to remain in New Zealand.

3.1. Cash deposit

Cash deposits are held in trust, and accumulate interest. When evidence is provided that the goods have been exported within 12 months, the cash deposit plus interest (less resident withholding tax) will be returned to the party that paid the deposit.

If the importer subsequently decides to keep the goods in New Zealand they must submit an Import entry which will determine the amount of duties owing. If a cash deposit was secured against the Temporary import entry, the importer can request that this is paid toward the Import entry.

3.2. Financial bond

A financial bond can be provided using form NZCS107. The bond will require a surety. Acceptable sureties are New Zealand insurance companies and New Zealand registered banks.

3.3. Temporary Import Approval and Undertaking (TIA)

A TIA is a written agreement between the importer and Customs where the importer undertakes to export the goods within 12 months. A surety for the TIA is not required. An application for a TIA is made on form NZCS 233A (single importation) and NZCS 233B (multiple shipments).

A TIA will generally be approved for goods imported in accordance with an agreement entered into by the New Zealand government, provided Customs does not consider the importation presents a credit risk.

For other imports, a TIA will not generally be approved if:

- a. The importer is registered for GST and:
 - i. The goods imported are free of tariff duty, and
 - ii. The Customs value is NZ\$100,000 or less.
- b. The importer has a history of non-compliance with Customs requirements.
- c. The applicant is considered to present a credit risk.
- d. The importer is not a commercial entity.

4. Clearance requirements

A Temporary import entry (TIE) is generally required for goods approved for temporary admission. The exceptions are:

- a. Goods admitted under a carnet
- b. Household goods that arrive in New Zealand with the visitor, where these qualify for temporary admission without a financial security.

TIEs must be submitted electronically. Customs will help private importers submit a TIE, however officers at airports cannot provide this service for arriving passengers and they should obtain their TIE before they arrive in New Zealand. If a TIE is not submitted prior to their arrival, the goods will be held by the airline until the importer has arranged for a TIE to be submitted.

Commercial importers are required to submit their own TIEs – this service is provided by Customs brokers and freight forwarders.

5. Extension of temporary admission

5.1. Goods entered using a Temporary import entry (including yachts and small craft)

A TIE can be extended under the following conditions:

- a. The request for extension is received in writing prior to the expiry of the temporary admission, and
- b. There are compelling or unforeseen circumstances that have or will prevent the goods from being exported prior to the expiry of the temporary admission period.

Where extensions beyond 12 months are approved for commercial or industrial goods duties are payable on depreciation accrued while the goods are in New Zealand. This is calculated from the time of importation until the period of temporary admission is completed. The Inland Revenue straight-line depreciation method is used and the importer is responsible for ensuring that an Import entry is submitted to account for the duties.

5.2. Carnets

Importers who wish to extend their carnet should approach Customs for approval. The importer will need to confirm that an extension has been approved by the issuing body. The extended carnet is then presented to the Customs office where the original carnet was presented.

The information in note 5.1 relating to depreciation also applies to commercial or industrial goods entered on a carnet.

6. Exporting goods entered under temporary admission

6.1. Yachts and small craft departing under their own power

An electronic Export entry is required to be submitted 48 hours before the craft departs.

There are other border agency departure requirements that will apply to departing craft. For further information, please refer to [Fact Sheet 33](#).

6.2. Carnet

The carnet and shipping documentation must be presented to Customs when the goods are shipped from New Zealand. A Customs officer will complete the re-exportation voucher of the carnet and generate an Export Delivery Order or message, which permits the goods to be loaded for export. Evidence of shipment is required once the goods have departed.

Where goods are being carried with a passenger, a Customs officer will attend the airport check-in counter to complete the carnet. As 2–3 days prior notice is required, please contact Customs with flight departure information.

6.3. Other goods

The importer is required to submit an electronic Export entry 48 hours before the goods are exported. Evidence of shipment must be provided once the goods have departed New Zealand.

Should confirmation of goods exported be required, arrangements to meet Customs at check-in counters may be required, as detailed in note 6.2 above.

Once evidence of shipment is received, or a Customs Officer has confirmed that the goods departed with the passenger, any financial security can be released. Please note this may take a few days.

7. Fees

Transaction fee of \$49.24 applies to any Temporary import or Import entry and a transaction fee of \$17.94 applies to any Export entry.

8. Technical information for Customs brokers and freight forwarders

Where the TIE is completed by a single Export/Import entry, the TIE number is to be recorded in the 'completion entry' field on the Export/Import entry.

Where the TIE is completed by multiple Export/Import entries, the final Export/Import entry is to record the TIE number in the 'completion entry' field. The other completing entry numbers are to be recorded in the 'miscellaneous remarks' field.

9. Additional information

A number of Fact sheets are available to provide further assistance. These include:

- a. [Advice to Travellers](#) brochure – information about passenger allowances
- b. [Fact Sheet 28](#) – how duty and GST are calculated and information about the minimum amount collected provision.
- c. [Fact Sheet 32](#) – information for importers of yachts and small craft.

For further information, commercial clients are encouraged to contact their Customs broker or freight forwarder. Private importers may contact Customs at feedback@customs.govt.nz.