



A GUIDE TO IMPORTING PERSONAL & HOUSEHOLD EFFECTS INTO NEW ZEALAND

TO QUALIFY FOR DUTY FREE ENTRY

- Wearing apparel, toiletries, wedding gifts (with a value of less than NZ\$110) and other personal effects are admitted duty and GST free so long as they are intended for your own personal use or wear and are not intended for any other person or for gift, sale or exchange.
- Household goods imported by returning New Zealanders are admitted free of duty and GST provided they have resided outside New Zealand for more than 21 months and that the goods have been owned and used overseas by them.
- Household goods imported by migrants are admitted free of duty and GST where the migrant holds a permanent residency visa, a 'work to residence' visa or a work permit (valid for at least 12 months) in their passport upon arrival of the goods into New Zealand. The goods must have been owned and used overseas prior to importation.
- Goods sent to a person in New Zealand as a gift will be admitted entirely free of duty and GST provided the value does not exceed NZ\$110
- Antiques must be over 100 years old and be accompanied by a B.A.D.A certificate.
- At the discretion of NZ Customs wine collections may be imported duty and GST free, however, evidence is required demonstrating that the wine has been collected over a period of time, is of varying types and genuinely forms part of the importers household effects.
- Inherited goods should be accompanied by a death certificate and a copy of the will or a letter from the executor confirming the inheritance. If the executor is a family member a letter from a lawyer/solicitor will be required

- The owner of the goods must be in New Zealand upon importation to qualify for the duty and GST free entry, or within 6 months of arrival of the goods against payment of a bond calculated against the declared value of the goods, subject to a minimum bond of NZ\$500. If the owner does not arrive within 6 months any bond paid is forfeited and GST is payable.
- Unless the above criteria are satisfied duty and GST (Goods And Services Tax) are payable.

CUSTOMS/QUARANTINE CLEARANCE

A Customs/MAF Declaration form titled 'Unaccompanied Personal Baggage Declaration', must be completed by the owner of the goods and presented with a full descriptive inventory and passport containing your visa/permit. If your goods are likely to precede your arrival in New Zealand you may nominate a friend or relative to act on your behalf. You will need to provide:

- Letter of Authority nominating your friend or relative to clear your goods on your behalf.
- Legible copy of photo/details page of passport (New Zealand/Australia) and your Visa (all other countries)
- Assessed value of consignment
- Date first left New Zealand to live overseas (returning New Zealanders)
- Evidence of your date of arrival into New Zealand (e.g. a copy of your airline reservation, flight itinerary or ticket)

QUARANTINE EXAMINATION

Consignments containing alcohol, tobacco, medicines or prescription drugs may be delayed, incur additional costs and possibly be subject to a physical examination. For prescribed drugs a copy of the prescription will be required by NZ Customs. If MAF wishes to inspect a consignment the following approximate fees will apply:

Baggage Consignment:	\$132.50
Groupage 2cbm +	\$175.00
Groupage up to 30cbm	\$385
Groupage 70cbm	\$485
MAF zone fee 1 July, 2010	\$20.25
Customs Lodgement and admin fee, 1 July 2010	\$51.75

The above fees incorporate the following:
MAF accredited person present for unload
MAF goods for inspection handling
MAF Inspectors inspection and zoning
MAF lodgement and documentation fees and
are payable before goods are released for
delivery.

All PBO (packed by owner) items must have a description of contents.

FUMIGATION / STEAM CLEANING

If fumigation / steam cleaning of items (such as saddlery, cane ware, sports and garden equipment, tents, hiking or camping gear etc) is ordered as a result of a MAF inspection the client will be responsible for costs incurred. If an FCL is ordered for fumigation these will be directed to the clients account.

RESTRICTED ARTICLES

The following articles may be imported, but are subject to the importer obtaining a licence or import permit prior to importation:

- Food stuffs and dairy product
- Herbs and spices
- Stuffed animals and reptiles
- Bamboo, cane, rattan, basket ware & mats
- Wool (unprocessed) and animal hair
- Dried flowers, bulbs etc
- Seeds, pine cones and pot pourri
- Saddles and riding equipment
- Artefacts (wooden carvings, shields, masks etc)
- Camping equipment
- Farm clothing, footwear & equipment
- Furs, skins and hunting trophies
- Clam shells and coral (except with CITES certificate)
- Ivory (except with CITES certificate)
- Turtle and tortoise shells (except with CITES certificate)
- Medicines declared must have a inventory of first aid kits/general household medicines/medicine cabinet contents. Any prescribed medications will require a copy of the prescription.
- Some firearms

PROHIBITED ARTICLES

The following articles are prohibited by Customs or Quarantine:

- Many firearms
- Eggs and egg products
- Honey
- Meat and meat products
- Plants including pot plants and plant cuttings
- Straw (handicrafts or packaging)
- Sheesha or Hooka pipes
- Bayonet's
- Double edged swords
- Narcotic drugs
- Pornographic books and magazines
- Alcohol must have a completed inventory

WOOD PACKAGING

Wood packaging used in personal effects consignments (crates, pallets etc) must be constructed of approved treated timber and stamped with the internationally recognised ISPM symbol verifying this. Any non-compliant timber may be destroyed or treated.

GST REFUND FROM COUNTRY OF ORIGIN

Exported goods are GST-free if they are exported either before or within 60 days of the first of the following two events:

- the supplier receives any payment for the goods, or
- the supplier issues an invoice for the goods

In case of goods paid for by instalments the payment referred to is any part of the final instalment and the invoice referred to is the invoice for the final instalment.

The supplier can apply to the Tax Office in the country of export to extend the 60-day period.

Please see the following website for the different country policies relating to GST refund.

<http://www.bing.com/search?q=GST%20refund%20for%20goods%20exported&form=MSNZHP&mkt=en-nz&qsn>