



The New Zealand Customs Service and the Ministry for Primary Industries (MPI) need to clear business or commercial goods for import and export, and document what's coming into and going out of the country. To speed up the process, you or your customs broker can apply for goods to be cleared for import or export using Customs online services. All suppliers importing into or exporting from New Zealand require a supplier code. If you're a New Zealand exporter, you need both a client code and a supplier code. Once the shipment is cleared an electronic release message may be generated or an import delivery order given.

Importing

Before you start importing, you'll need to make sure you're allowed to import the product, animal or item. Then MPI must be satisfied that it meets import regulations and rules and doesn't pose a biosecurity risk. If it's a food product, it needs to meet food safety and labelling requirements. Some goods may need cleaning or treatment to make sure no unwanted pests or diseases are introduced to New Zealand.

Declaring your imports

All business or commercial goods coming into New Zealand need to be declared. You'll need to lodge the details of your imports through the import entry clearance process with Customs, no later than 20 days after the goods arrive.

You can lodge your details in advance – this is often preferred (and sometimes required) by MPI. How far in advance depends on how your goods are being delivered.

- By sea – no more than five days before arrival.
- By air – no more than a day before arrival.

You won't be able to pick up your goods until Customs has verified your import entry clearance, confirmed the duties and charges and any other conditions that might apply, e.g. biosecurity clearances from MPI.

There are two ways to lodge an import entry clearance:

- by using Customs' online declaration website – designed for infrequent importers and exporters.
- by installing and using Electronic Data Interchange (EDI) software from a private provider – the global standard platform for exchanging business data used by all large-scale importers.

You'll need to register before you can lodge your import documentation. Two registrations are needed:

1. Register with Customs for a declarant code and a unique user identifier (UUI) – this allows you to use the online services and EDI software.
2. Register with the Electronic Commerce Network, which manages the online declarations system on behalf of Customs.

The type of entry you need to lodge depends on the value of the goods you're importing. If your goods are valued at less than \$1,000NZD or can be classed as exempt-entry, you'll need to lodge electronic cargo information (ECI) to provide Customs with a summary of the goods.



If your goods are valued at more than \$1,000NZD you'll need to:

- lodge an import entry
- apply for a client code from Customs (if you haven't already got one)
- apply for a supplier code from Customs (if your supplier hasn't already got one).

Import-related duties, tariffs and GST

All imported goods are subject to duties, GST and other possible charges. They may also be subject to preferential tariffs from New Zealand's external trade agreements with select countries.

Some items are also prohibited from import. If this is your first time importing business or commercial goods into the country.

Exporting

Like imported goods, all exports need to be declared. Often, MPI will also need to verify your goods meet the requirements of the country they're being exported to. To declare your goods, you'll need to lodge documentation for export entry clearance with Customs. You must do this no less than 48 hours before your goods are due to be loaded for export.

Depending on the type of product and the requirements of the importing country, you may need to get assurance – like export certificates – from MPI that the product meets biosecurity requirements. Some goods may need cleaning or treatment to make sure they're free from pests and diseases.

Exports won't be cleared to leave until Customs has verified the details of your export entry clearance and checked with MPI.

You can lodge an export entry clearance in two ways:

- by using Customs' online declaration website. This is designed for infrequent importers and exporters.
- by installing and using EDI software from a private provider – the global standard platform for exchanging business data used by all large-scale importers.

You'll have to register before you can lodge your export documentation. Two registrations are needed:

- Register with Customs for a declarant code and a unique user identifier (UUI) – this allows you to use the online services and EDI software.
- Register with the Electronic Commerce Network, which manages the online declarations system on behalf of Customs.

The type of entry you need to lodge depends on:

- the free on board or FOB value (the total value, including packaging and transport, etc) of the goods you're exporting
- whether they're classified as exempt-entry (see below)
- whether you're re-exporting them and claiming a refund on the duty originally paid (a process known as claiming drawback).

If your goods are valued at less than \$1,000, are exempt-entry or you're claiming drawback, you'll need to:

- lodge electronic cargo information (ECI) to provide Customs with a summary of the goods.

If your goods are valued at more than \$1,000NZD and are not exempt entry, you'll need to:

- lodge an export entry
- apply for a client code from Customs (if you haven't already got one)
- apply for a supplier code from Customs (if you haven't already got one).

All New Zealand exporters require both a client code and a supplier code.

Some export items might need specific permits and clearances depending on the types of goods they are and where they're being exported to. Some items may also be prohibited from export. Once the goods have been cleared, Customs will allow your export goods to leave the country. You're required to keep all your commercial export documents on record for at least seven years.

If this is your first time exporting business or commercial goods, you can call:

- Customs on 0800 428 786 (0800 4 CUSTOMS) – for help with filling out your export entry or ECI documentation correctly.
- MPI on 0800 00 83 33 – for help with documentation or export certification.

Exempt-entry goods

Some goods are exempt from having to lodge an import entry or export entry – they're known as exempt-entry goods. Instead, you need to lodge an ECI to give Customs a summary of the item being imported or exported.

Exempt-entry goods:

- Bona fide gifts to residents outside New Zealand.
- Trade samples supplied free of charge to residents outside New Zealand.
- Passengers' baggage and effects (except goods sold from a licensed export warehouse or under drawback). This exemption does not apply to motor vehicles or boats.
- Goods exported by diplomatic missions.
- Films and video tapes exported for use overseas and returned to New Zealand.
- Ships and aircraft leaving New Zealand under their own power other than those departing for sale overseas.
- Goods sent by parcel post for repair and return.
- Commercial documents and newspapers.
- Goods normally used for commercial or business purposes, carried by passengers leaving New Zealand, that are to be returned to New Zealand, e.g. laptop computers (including palmtops and notebooks).
- Shipments having an FOB value under \$1,000 and not sold from a licensed export warehouse or under drawback.

If you're exporting a business or commercial item on this list that's likely to be returned to New Zealand, you should declare it by lodging an export entry rather than an ECI to help processing on its return. Exempt-entry goods can still be affected by prohibition.