

Guide for Temporary Import of Small Craft (including cruising yachts and superyachts) to New Zealand

NZ Marine Industry Association, with New Zealand Customs Service (Customs) support, provide the following as a guide.

Foreword:

Approximately 500 cruising yachts and superyachts (all defined as small craft) visit New Zealand each year - mainly for the owners to tour NZ and to have maintenance and refits done to the yachts.

A yacht planning on visiting New Zealand is required to provide advance notice of its arrival to NZ Customs.

Customs' role is to protect the security of NZ and the integrity of the revenue regime. Customs make their decisions regarding each visiting small craft from the information provided by the yacht owner including the reasons for temporary importation, the intentions regarding any offering of the craft being for sale and the length of time the craft will be in New Zealand. The rules regarding the above can be viewed on the NZ Customs website: www.customs.govt.nz/travel-to-and-from-new-zealand/travel-to-and-from-new-zealand-by-small-craft

NZ Marine Industry Association, with Customs' support, provides the following as a guide to how most visiting yachts are processed. Visiting vessels are encouraged to contact Customs ahead of their arrival if they have any questions about small craft requirements.

Customs website: www.customs.govt.nz/travel-to-and-from-new-zealand/travel-to-and-from-new-zealand-by-small-craft



NZ Marine Industry Association website: www.nzmarine.com

Entry Requirements for small craft (including cruising yachts and superyachts)

- All yachts entering NZ are required to be imported into NZ, either temporarily or permanently.

Temporary entry

- The temporary entry period is up to 21 months from the date of arrival in New Zealand.
- The 21-month period from the date of arrival in New Zealand allows temporarily imported craft that often arrive in NZ between September and December to have the following 21 months before departing in May to July nearly two years later.
- Payment of duty and Goods and Services Tax (GST) is not required provided the small craft is exported before the temporary period expires.
- Customs will however, require a security equal to the duty and GST amount. In most cases this is a written undertaking.

Information to be supplied to NZ Customs ahead of visiting small craft arriving in NZ

- Customs is currently trialing a process to enable visitors to provide information about their small craft and trip ahead of time, to enable them to have greater certainty about whether their small craft will qualify for temporary entry and the type of security they can be expected to provide.

Small craft, not owned by a NZ resident, that have previously visited NZ on a Temporary Import Entry (TIE) can revisit NZ on a 21-month TIE

- NZ Customs will allow non-resident owned craft that have previously visited NZ on a TIE to again enter NZ and gain a TIE provided they are satisfied that the vessel is in NZ temporarily for tourism and maintenance/refit/refurbishment purposes.

Small craft owned by a NZ resident, that have previously visited NZ on a TIE, will be restricted on the number of times they can visit NZ on a TIE

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Visiting small craft on a TIE that are offered for sale and/or sold whilst visiting NZ.

Customs may allow temporarily imported small craft to be offered for sale provided certain conditions are met. Visitors should seek permission from Customs prior to advertising their small craft for sale.

- Sales will only be permitted to non-residents of New Zealand and this needs to be reflected in the marketing material.
- Customs will re-evaluate the security on offer and will likely require a written undertaking to be upgraded to a monetary security like a cash deposit or bank guarantee. (This is refundable, with interest if the small craft is exported before the end of the temporary import period.)
- Customs will also require acknowledgement that the original importer is aware they remain liable for the payment of duty and GST if the small craft is not exported before the end of the temporary import period. This liability cannot be passed on to the new owner if the small craft is sold.

If the yacht is sold whilst in NZ (whilst on a TIE) to a non-national then:

- The yacht stays in NZ for the duration of the original TIE and when it departs NZ the security will be released to the original yacht owner or security provider that is named on the TIE that the visiting yacht gained on arrival to NZ. If the security was a cash security paid to NZ Customs, then this would be refunded, including interest earned, to the original yacht owner or security provider following departure.

Another option that on occasion has been used is:

- The yacht departs NZ at such time the NZ Customs held deposit is refunded to the original owner or security provider. The new, non-NZ resident, owner of the yacht after departing NZ is entitled to sail the yacht 12 nautical miles off the shore of NZ or to another country and then advise NZ Customs of intent to re-enter NZ and after entering NZ can gain a 21-month TIE in the name of the new owner, provided they meet the criteria already outlined above.

If the small craft is at any time offered for sale to residents of New Zealand, the vessel is no longer considered temporarily imported and any unpaid duty and GST will become payable.

Note: Duty rates may vary. It depends on the country in which the vessel was manufactured (country of origin) and any free trade agreement NZ has with that country. Duty rates range from zero to 5%. Currently (November 2025) the NZ Goods and Services Tax (GST) is 15%. When Duty and GST are to be paid, the GST is applied to the value of the yacht at the time it arrived in NZ plus the duty. If a freight charge is involved (e.g. professional delivery crew) then GST is charged on this as well.

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