



Temporary importation of goods

CUSTOMER GUIDE

Contents | Rārangi upoko

Introduction Whakatakinga	3
Temporary imports are goods that are intended to be in NZ for a temporary period of time	3
An import declaration may be quicker and more efficient	3
What is a temporary import entry (TIE)?	4
What type of goods may be considered for a temporary entry?	4
Visitors may import yachts and small craft	4
Goods may be imported under certain treaties, agreements, or arrangements	5
Visitors may import motor vehicles temporarily	5
Carnets may be used for temporary imports	6
Goods for long term restoration projects may be imported on a temporary import entry	6
Contact Customs for information on other goods	7
A security is required for temporary imports	7
Cash deposit	7
Financial bonds	8
Temporary import approval and undertaking (TIA)	8
Importers may apply for an extension of a temporary importation of goods	8
Goods entered using a TIE (including yachts and small craft)	8
Carnets	9
Complete export documentation on export of temporary imports	9
Yachts and small craft departing under their own power	9

Goods imported on a Carnet	9
Other goods.....	10
Fees	10
Technical information for Customs brokers and freight forwarders	10
Contact for further information	10

Introduction | Whakatakinga

Use this guide to find out the requirements for temporary imports into New Zealand including the categories of goods, and financial securities required.

Temporary imports are goods that are intended to be in NZ for a temporary period of time

All goods imported into New Zealand are subject to duty. Goods imported to New Zealand on a temporary basis may be entered without payment of duty, however an appropriate security is required. Types of security include a refundable deposit, a bond, or an undertaking such as a temporary import approval and undertaking (TIA). A temporary import is up to 12 months or any further period the Chief Executive may allow and apply to goods.

- that is identifiable on export as being those same goods. If any substantial changes in the goods is intended (eg, through manufacturing or repair), additional requirements may be imposed to allow Customs to identify the goods on export,
- that have been destroyed, or
- dealt with in a manner allowed by the Chief Executive.

An import declaration may be quicker and more efficient

Customs encourages importers, who have the following, to import these goods on a standard (normal) import entry (declaration) and offset GST payments to Customs as input credits on their GST return:

- GST registered with Inland Revenue, and
- importing low – medium value goods liable for GST only, and
- holders of a Customs deferred payment account and where the Customs charges are less than NZ\$500 GST.

This is Customs' preferred approach as the importer:

- does not have to do the follow up work required to complete the temporary entry of goods, and
- has no additional costs, or Customs processes, and
- is not restricted in their use of the goods, and
- is not required to re-export the goods within the specified timeframe.

This will allow Customs to follow up and maintain its records and identify when temporarily imported goods are not exported within 12 months, or another agreed period.

What is a temporary import entry (TIE)?

A temporary import entry (TIE) is an electronic lodgement which is used to gain Customs clearance of goods imported into New Zealand on a temporary basis. It provides Customs with information on the nature of the goods, the shipping information, who is importing the goods, and who supplied the goods etc.

TIEs must be submitted electronically by your Customs broker in Trade Single Window (TSW).

Customs will assist private importers to submit a TIE, but this service is not available for goods carried by travellers arriving at New Zealand's international ports.

A TIE should be obtained before arrival in New Zealand using a New Zealand Customs broker. If not, the goods will be held until a TIE has been submitted and finalised.

Commercial importers must submit TIE lodgements using the services of a Customs broker or freight forwarder. This could be the same company that is shipping and moving the goods to NZ.

What type of goods may be considered for a temporary entry?

Both commercial and privately owned goods may qualify for temporary entry. To qualify the goods must:

- not be consumable items (e.g., paints, lubricants, food products, clothing, medicines etc),
- be household and personal goods that arrive in New Zealand with a visitor,
- be clearly identifiable (eg. by their unique nature or identifying feature, or serial number) so that they are traceable entering and leaving New Zealand,
- not be intended to be offered for gift, sale, or exchange while in New Zealand,
- be intended to remain in New Zealand for no more than 12 months, with the exception of yachts and small marine craft that may be here for up to 24 months.

At the end of the temporary import period the goods must be identifiable on export as being those same goods that arrived in New Zealand.

Visitors may import yachts and small craft

Visitors and non-residents in New Zealand may import a yacht or small craft without paying duty and GST by providing a [financial security \(equal to the amount of duty payable on the goods\)](#) on a [C4G Form – Import Entry \(temporary\) – Yachts and small vessels](#), for up to 24 months, provided they meet **all** of the following criteria:

- they are a permanent resident of a country other than New Zealand, including a New Zealander who lives permanently overseas, and
- the yacht or small craft will not be sold or offered for sale in New Zealand, or disposed of in any way or given away without prior permission from Customs, and
- the yacht or small craft will not be used commercially for hire, transport of cargo or carrying passengers.

Note: the qualifying criteria may be extended, on a case-by-case basis, to craft used for charter, provided the charter work is less than 65 per cent of the vessel's time in New Zealand.

If the requirements above are not met, Customs will require an import entry or consideration will be given for a financial security as the vessel will need to be exported within 12 months.

Residents of New Zealand do not qualify for C4G undertaking, however, may import a yacht temporarily by providing another form of security.

Goods may be imported under certain treaties, agreements, or arrangements

The New Zealand government has entered into a number of agreements that allow specific goods to be temporarily imported. Subject to any conditions imposed by the Chief Executive, duty is not payable on these goods as per section 136(8) of the Customs and Excise Act 2018 (the Act).

These agreements include goods covered by Customs Conventions for:

- goods imported for educational, scientific, cultural, or humanitarian purposes,
- tourist publicity material,
- goods imported for sports events,
- containers, pallets, packing and samples,
- The temporary import of:
 - Animals,
 - professional equipment and goods for display or use at exhibitions, fairs, meetings, or similar events,
 - road vehicles, private vessels, and aircraft.

Other qualifying agreements are:

- the Trans-Pacific Strategic Economic Partnership Agreement – a regional trade agreement between Brunei Darussalam, Chile, New Zealand, and Singapore (P4),
- Free trade agreement between New Zealand and the Republic of Korea,
- Comprehensive and Progressive agreement for Trans-Pacific partnership (CPTPP),
- The Pacific Agreement on Closer Economic Relations (PACER plus),
- Inter-Governmental Agreements covering organisations, expeditions including scientific missions, visiting forces or other bodies that have been approved.

A TIE can be lodged to clear these goods if a carnet is not presented.

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

Visitors may import motor vehicles temporarily

Visitors may import a motor vehicle (including trailer or caravan) without the payment of duty and/or GST if they intend to export it within 12 months and they hold a validated carnet.

If a carnet is not presented, the vehicle can be cleared on a TIE. A financial security will be required to cover the duty and/or GST that would otherwise have been payable when the motor vehicle was imported.

The security will be refunded when satisfactory evidence is presented that the goods have been exported within the stipulated timeframe.

Carnets may be used for temporary imports

Carnets are international Customs documents that simplify Customs' procedures for the temporary import and export of goods and incorporate an international guarantee. They are issued in the country the goods are first exported from and are designed to enable Customs authorities in the exporting country to control the export and re-import of the goods. Carnets also enable Customs authorities in other countries to grant temporary entry and record when the goods are finally exported. They are valid for 12 months from the date of issue.

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

A carnet cannot be accepted in New Zealand for:

- goods intended for processing or repair,
- goods intended for use in the manufacturing, commercial, industrial, or agricultural sectors,
- electronic television advertising media (eg, digital),
- goods that do not have unique identifiers or cannot be suitably permanently marked for identification purposes, eg, unmounted precious stones,
- consumable goods (food and agriculture products),
- disposable items that will remain in New Zealand,
- explosives,
- postal traffic.

Customs does not issue carnets

When wanting to temporarily import goods into New Zealand on a carnet, contact your local Customs office/bureau/Chamber of Commerce and they will be able to provide the correct issuing organisation(s) contact details.

Goods for long term restoration projects may be imported on a temporary import entry

For projects that involve the restoration of imported items (eg, restoring projects such as historic aircraft, reconfiguring specialised motor vehicles such as fire engines, left-hand drive to right-hand drive motor vehicles), and take longer than 1 year to complete, any parts and/or accessories imported for the same project may be added to the TIE.

Customs may consider allowing the goods for such a project to be imported under a TIE with a temporary import approval and undertaking (TIA) as security and may request documentation and information to determine whether a TIE, with a single or multiple use TIA, or another form of security is appropriate. For example:

- › the value of the goods, and parts/accessories, being imported,
- › the length of time the work is projected to take,
- › the contract terms between the owner of the goods and the restorer – an agreed work schedule, agreed milestones, scheduled instalment payments etc.,
- › the New Zealand based company doing the restoration work have a proven track record,
- › the project offers economic benefit to New Zealand.

In making its decision, Customs may approve the use of a TIE but with a different type of security.

If a TIE, regardless of security type, is approved for a long-term restoration project, the importer/restoration company will be required to provide progress reports at agreed intervals and prior to the expiry of the TIE.

Contact Customs for information on other goods

Goods that do not fall into one of the above categories may still be accepted for temporary import for up to 12 months with a financial security. This will be determined on a case-by-case basis in discussion with Customs at Service.delivery@customs.govt.nz.

A security is required for temporary imports

There are four types of security that may be used for the temporary entry of goods. These are:

- › a cash deposit (paid electronically to Customs),
- › a bond (with or without sureties),
- › a guarantee to Her Majesty the Queen,
- › a written undertaking in such form as the Chief Executive requires (such as temporary import approval and undertaking (TIA)),
- › a combination of any of the above.

Cash deposits and financial bonds must be of value that is equal to the amount of duty payable that would apply when the goods arrived in New Zealand. This is required in the event that the goods are not exported within the stipulated timeframe, or at all.

Cash deposit

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

Where goods that have been entered on a TIE are to remain in New Zealand, an import entry must be lodged with Customs, and duty and GST paid. If a cash deposit was secured against the TIE, the importer can request that this is paid toward the duty and GST that is due.

Financial bonds

A financial bond can be provided using form [NZCS 608 – Guarantee for payment of sums due to the New Zealand Customs Service](#). The bond may require a surety. Acceptable sureties can be obtained from New Zealand based financial institutions such as insurance companies and registered banks and other such acceptable New Zealand-based institutions.

Temporary import approval and undertaking (TIA)

A TIA is a form of security and written undertaking from the importer or their agent who holds a deferred account with Customs. Importers can make an application for a TIA on form [NZCS 233A Temporary Import Approval and Undertaking for single shipments](#) or [NZCS 233B Temporary Import Approval and Undertaking for multiple shipments](#)

- A TIA will generally be approved for goods imported in accordance with the Kyoto Agreement entered into by the New Zealand government. Before approving, Customs will undertake a risk assessment. The following factors may be considered: importers' financial position including their Customs deferred account credit level:
 - the type of goods,
 - the likelihood of the goods remaining in New Zealand.

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

- the importer is registered for GST and the goods imported are free of tariff duty, and less than \$500 GST is payable,
- the importer has a history of non-compliance with Customs requirements,
- the importation is considered to present a risk of non-compliance,
- the importer is not a commercial entity.

Importers may apply for an extension of a temporary importation of goods

Goods entered using a TIE (including yachts and small craft)

A TIE extension may be considered if:

- the request for extension is received in writing prior to the expiry of the existing TIE, and
- there are compelling or unforeseen circumstances preventing the goods from being exported prior to the expiry of the temporary entry period.

Duty is payable in respect of goods used for commercial or industrial purpose based on the depreciation accrued while the goods are in New Zealand. This is calculated from the time of import until the period of temporary entry 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 duty and GST.

Requests for an extension of time for yachts/small craft on a TIE will be considered on a case-by-case basis, and in general will only be approved where exceptional circumstances apply e.g. health and safety concerns for the crew due to the condition of the vessel that would prevent the departure of the vessel. Importers are expected to make a genuine effort to ensure that the goods are exported within the agreed period.

Importers are expected to record and monitor the import and export of goods on a TIE. They are also expected to maintain accurate records that Customs can request.

Carnets

Importers who wish to extend their carnet should advise Customs that an extension is required before it expires. The extension of the carnet will need to have been approved by the issuing authority and the extended/replacement carnet must be presented to the New Zealand Customs office where the original carnet was presented.

Complete export documentation on export of temporary imports

Yachts and small craft departing under their own power¹

An electronic export entry is required to allow for the completion of the TIE.

Note: Other border agencies such as the Ministry for Primary Industries (MPI) and Maritime New Zealand have their own requirements for departing craft. Further information can be found on our [website](#).

Goods imported on a Carnet

Importers should arrange shipping documentation and a Customs electronic clearance number before contacting Customs. 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. Customs may subject the goods to inspection to verify that all the listed goods are accounted for. This should be done at least 48 hours prior to the proposed departure of the goods. Evidence of shipment is required before the departure of the goods.

Where goods are being carried by a passenger, a Customs officer will complete the carnet at the Customs port check-in counter. Prior notice is required to allow Customs to complete the Carnet

¹ Has own means of propulsion and is not being transported as cargo.

and have an officer available. Holders should be made aware that failure to do so may render the carnet invalid.

Other goods

The importer must submit an electronic export lodgement (Export Entry or Cargo Report Export (CRE)) 48 hours before the goods are exported.

If confirmation of the export of goods being carried through an international port is required, arrangements should be made to meet with Customs at check-in counter.

Only once evidence of shipment is received, or a Customs officer has confirmed that the goods have departed with the traveller and that Customs' processes have been completed, can any financial security be released.

Fees

An [import entry transaction fee](#) applies to the lodgement of a TIE, there is also an [Export Entry](#) fee. See Customs [website](#) for more information.

No transaction fees are payable for the temporary import and export of yachts and small craft that are sailed in/out of New Zealand under their own power (e.g. not as cargo) and approved for temporary entry.

Technical information for Customs brokers and freight forwarders

Where the temporary import entry (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. This is an essential process to ensure securities are released appropriately and Importers' liability to Customs is removed. 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 and a notification email should be sent to service.delivery@customs.govt.nz.

Customs encourages importers to use the same Customs broker for import and export to ensure that the full process is completed.

Completion entries using an Import entry are required to have the value for duty (VFD) expressed in NZD.

Contact for further information

Commercial customers should contact their Customs broker or freight-forwarder for further information. Private importers may contact Customs at feedback@customs.govt.nz.

Document information

Version	1.0, 19 April 2023
Content owner	Customs Technical Specialist, Imports/Exports, Revenue and Assurance
Business owner	Group Manager, Revenue and Assurance
Document number	0702

If you have any feedback or update requirements relating to this document, please email OpPolicy@customs.govt.nz. In the subject line, please type the title of this document.