



Tariff (Part II Concessions 80 and 81) Amendment Order 2023

Rt Hon Dame Helen Winkelmann, Administrator of the Government

Order in Council

At Wellington this 24th day of July 2023

Present:

Her Excellency the Administrator of the Government

Pursuant to section 9 of the Tariff Act 1988, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

Contents

| | Page |
|---------------------------|------|
| 1 Title | 2 |
| 2 Commencement | 2 |
| 3 Tariff, Part II amended | 2 |

Tariff (Part II Concessions 80 and 81) Amendment Order 2023

Order

1 Title

This order is the Tariff (Part II Concessions 80 and 81) Amendment Order 2023.

2 Commencement

This order comes into force on 24 August 2023.

3 Tariff, Part II amended

- (1) This order amends Concession Reference Number 80 in Part II of the Tariff by inserting the words, Notes and definition specified in Schedule 1 to this Order.
- (2) This order amends Concession Reference Number 81 in Part II of the Tariff by inserting the wording specified in the Schedule 2 to this Order.

Rachel Hayward,
Clerk of the Executive Council.

Schedule 1

Concession 80

Insert the words “or will arrive” immediately after the words “has arrived” at 80(b)(i), (c)(i), (d)(i), and (e)(i).

Insert the words “or will have” immediately after the word “has” at 80(b)(ii), (c)(ii), and (e)(ii).

Insert under the heading “Note”, following on from the words “only with consent of a Customs officer.”:

NOTE

If goods falling within the description and criteria in this concession are imported into New Zealand no earlier than six months before the passenger’s date of arrival, the goods may be admitted under this concession only with the consent of a Customs officer.

NOTE

A Customs officer may consent to the application of this concession 80 to passengers’ baggage and effects in situations where:

- a person would have resided or been domiciled outside New Zealand for the whole of the 21-month period preceding his or her arrival, but has returned before the 21-month threshold; and
- the Customs officer is satisfied that compassionate grounds exist for the early arrival.

Insert under the heading “Definitions”, following on from the words “In this concession—”:

compassionate grounds

include but are not limited to returning to New Zealand due to illness, injury or death of the person or a member of the person’s family. Compassionate grounds do not include returning to New Zealand due to a relationship breakdown or job loss.

Schedule 2

Concession 81

Delete and replace the words “Personal baggage and effects accompanying...” with:

“Personal baggage and effects which were checked-in by the passenger at their port of origin, regardless of whether those baggage or effects accompany...”

Explanatory note

This note is not part of the order, but is intended to indicate its general effect.

This order, which comes into force on 24 August 2023, amends Part II of the New Zealand Tariff. The effect of this order is to amend Part II of Tariff Concessions 80 and 81 to clarify and revise the scope of when duty-free entry is available to certain passenger goods and household effects. The changes include:

- Concession 80 is amended to provide for goods to be entered duty free if they are imported into New Zealand on a date no earlier than six months before the passenger’s date of arrival (and all other conditions of the concession are met);
- Concession 80 is amended to allow Customs to exercise its discretion in the application of concession 80 on certain compassionate grounds where the passenger returns to New Zealand without having resided or domiciled outside of New Zealand for the whole 21-month period preceding his or her arrival, (and all other conditions are met);
- Concession 81 is amended to clarify that duty-free entry is available for all baggage a passenger checks in at their port of origin, even if the baggage arrives in New Zealand later than the passenger and doesn’t accompany the passenger through Customs arrival processes.