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Regulating Duty Declarations: New Zealand's Approach

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Regulating Duty Declarations: New Zealand's Approach

APEC Workshop on Self Certification of Origin
Kuala Lumpur 11-12 October 2010



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ARAI O AOTEAROA

New Zealand Government

PROTECTING NEW ZEALAND'S BORDER



"Hidden costs of trade are high....As much as 15% of the value of goods traded in some cases" (OECD 2005)

Rapid Growth in Global Trade

Changing Business Practice

Increasing Complexity

» Context

- » *New Zealand in the 1990s:*
 - » Significant trade liberalisation
 - » Elimination of import control regulations & import licensing
 - » Implementation of universal Goods and Services Tax
 - » Increased volume of import transactions and importers
 - » Significant drive for State Sector efficiency
 - » Implementation of automated systems (CusMod)

Key drivers for the New Zealand Customs and Excise Act 1996

» Principles

High Assurance, Light Touch

- » Cost effective & efficient
- » Reduce transaction cost for industry & government
- » Incentives for voluntary compliance
- » Maintain control
- » Flexible & automated duty payment options
- » Minimise revenue leakage

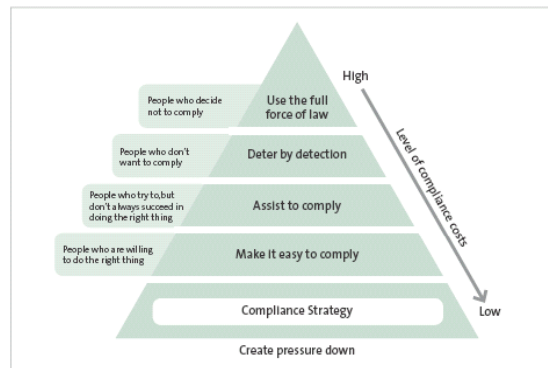
» In Practice this means...

- » Encourage voluntary compliance
- » Maintain Pre-Clearance systems
- » Maintain pre & post border controls
- » Maintain good quality data
- » Maintain risk management systems at all levels
- » Maintain good controls through audit & verification

SECTION

Our Approach

(i) Incentives for Voluntary Compliance



Importer is the declarant and is accountable & liable



Importer knows:

**Can be charged MFN
Is liable for an admin penalty
Must provide evidence on request
Has Right of Review or Appeal**

Benefits:

**Voluntary Compliance
Customs can focus on high risk importers
Liability is not spread**

SECTION

Our Approach

(ii) Electronic Entry & Pre-clearance

- » Entries can be completed 5 days before goods arrive
- » Entries electronic and on-line
- » Deferred payment provisions


Benefits

- » Rapid processing & clearance
- » Greater reliability of trade data
- » Control pre-border, at the border & post-border

Form C4

IMPORT ENTRY

SECTION


New Zealand Customs Service

Client Reference		Entry Type		Entry Number	
Regime Method					
Importer		Code		Agent	
Code		Code		Code	
Customs Controlled Area		Code		Declarations Code	
Invoice Number(s)		Invoice Terms		Importer/Agent of Importer	
I declare that the particulars contained in this entry are true and correct					
Signature				Date	
COMPLETION OF SIGHT/TEMPORARY ENTRY		PERMIT INFORMATION		OTHER INFORMATION	
Original Entry Number		Authority		Code	
		Number		Date	
Remarks					
SHIPPING DETAILS					
Mode of Transport		Voyage No.		Date of Import	
Sea / Air / Mail		Code/Tight		Total Gross Weight (kg)	
Port of Loading		Port of Discharge		Code	
Delivery Authority		Code			
CONTAINERS AND PACKAGE INFORMATION					
Number & Type of Packages		Container Number		Container Status	
		ISIR Number		ISIR Type	
DETAIL LINE INFORMATION					
Detail Line No.		Description of Goods		Tariff Item	
1				Concession Code	
Country of Export		Country of Origin		Relationship Indicator	
				YES / NO	
Statistical Unit		Statistical Quantity		Supplier Code	
				Supplier Name	
VFD (Foreign)		Currency Code		Supplementary Unit	
		VFD (Whole NZ\$)		Supplementary Quantity	
Insurance (Whole NZ\$)		Freight (Whole NZ\$)		Exchange Rate	
Duty Payable NZ\$		GST Payable NZ\$		Total Payable NZ\$*	
PERMIT INFORMATION		PROHIBITED GOODS		OTHER INFORMATION	
Authority		Code		Code	
Number				Date	
ENTRY TOTAL					
					Total Payable NZ\$

*An Import Entry Transaction Fee is payable in addition to this Total Payable.

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SECTION

Our Approach

(iii) Risk Management

- » Importer Profiles
- » Business Rules – automated & manual
- » Post-Clearance Audit programme

Benefits

- » Consistency & Predictability
- » Reliance on policy rather than discretion
- » Historical records of compliance/non-compliance
- » Customs resources focused on real revenue risks

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Our Approach

(iv) Audit & Verification Controls

- » Controls pre-border, at the border & post-border
- » Electronic entry verification
- » Fast Audit Verification
- » Post Verification
- » Record Keeping Requirements

Benefits

- » Lowest level of intervention
- » Faster clearance
- » Consistency & Predictability
- » Minimise revenue leakage



21st Century Trade Agreements will need to:

- Be based on automated systems**
- Minimise transaction cost**
- Encourage voluntary compliance**
- Maintain appropriate balanced controls**
- Minimise times for release of goods**

COMMERCIAL IMPORT CLEARANCE REQUIREMENTS

Clearance of commercial import consignments can be arranged by an appointed Customs broker (agent) or by the owner. Private importers who wish to clear their own goods should contact the nearest New Zealand Customs Service office for advice on requirements and operating hours.

WHY DO I NEED A CUSTOMS CLEARANCE FOR IMPORTED GOODS?

All imported goods arriving in New Zealand are required by law to be cleared through the New Zealand Customs Service. Imported goods are subject to security requirements and the payment of import duty and GST charges. Customs undertakes security screening and collects revenue charges on behalf of the New Zealand Government.

WHAT IS A CUSTOMS CLEARANCE?

A Customs import clearance refers to the procedure where the importer of the goods is required to lodge an electronic declaration (import entry) covering the particulars of their imported goods, the payment of any revenue charges due and subsequent formal release of those goods by Customs.

WHAT IS THE PROCEDURE FOR CLEARING COMMERCIAL IMPORT CONSIGNMENTS?

An electronic entry must be lodged, either over the internet at www.cusweb.co.nz, or using EDI (Electronic Data Interchange) software. In some cases, importers may also be asked to provide additional information such as:

- an airwaybill or bill of lading
- invoices
- other documents, such as packing lists, or insurance certificates

Importers may also need to contact shipping companies, airlines or freight forwarders for advice on their requirements, operating hours and/or location of the goods.

HOW DO I LODGE A CUSTOMS IMPORT ENTRY?

Import entries may be lodged over the internet or via EDI. Many importers use their freight forwarder or a customs broker to lodge import clearances on their behalf, as they generally already have EDI software, and are familiar with Customs' legal requirements.

Using EDI

EDI users are required to:

- develop or purchase EDI software which contains features necessary to transmit clearance messages and receive responses
- test proper functionality with Customs prior to use
- pay for the EDI link and associated messaging costs.

Thus EDI is generally more suitable for higher-frequency users. For further information on EDI requirements, refer to the Customs website www.customs.govt.nz under Exporters/Customs Requirements/Clearance of Goods/Electronic Lodgement.

Clearance via the Internet

The Customs online declarations website www.cusweb.co.nz is designed for regular importers who have sufficient knowledge of Customs' requirements to clear their own imports with Customs.

If you are unfamiliar with how to determine the tariff classification, value, or permit requirements for the goods you import, Customs suggests you engage your freight forwarder or a customs broker to lodge import clearances on your behalf. Alternatively, contact the Customs Brokers and Freight Forwarders Federation (CBAFF) on 09 419 0042 or email freighttrain@cbaff.org.nz to enquire about training programmes you can attend to equip yourself to lodge your own entries.

Users of the Customs online declarations website require access to the internet but do not need any special software, and pay for messaging costs at a higher rate than EDI. Therefore the online declarations website is generally more suitable for lower-volume users.

For information about internet clearances, refer to the Customs website www.customs.govt.nz under Importers/Commercial Importers/Clearance via internet.



Registering as a user of the Customs entry processing system

Every individual person who wishes to lodge electronic clearances, whether via EDI or the internet, needs to apply to Customs to be registered to do so. Approved applicants are issued with a Customs declarant code and a unique user identifier (UUI). The UUI is issued to an individual and identifies the person responsible for lodging an electronic entry. It is considered to be their electronic signature.

For more information on registering as a user of the Customs entry processing system, refer to Fact Sheet 11, or see the Customs website www.customs.govt.nz under Importers/Customs Requirements/Entry Processing Registration.

USING A FREIGHT FORWARDER, CUSTOMS BROKER OR OTHER AGENT

Importers need to decide which freight forwarder, Customs broker or other agent to engage. Customs brokers and freight forwarders are listed in New Zealand business directories under those headings. A list of those affiliated to CBAFF is also available at www.cbaff.org.nz

What is the importer's liability when a Customs broker clears the goods?

Where an importer uses the service of a Customs broker in the clearance of imported goods through Customs, any declarations or actions undertaken by the broker in this process are deemed also to have been made by the importer. The importer may also be liable for any or all penalties or additional duties that are incurred by the broker in this clearance process, for example, additional duties where payment is not made by due date.

Under Customs legislation, actions by the broker in the clearance process are regarded as being attributable to the importer, whether or not the broker is within New Zealand or overseas.

WHO ELSE ACCESSES THE IMPORT ENTRY INFORMATION?

The information provided on the Customs entry form is supplied to Statistics New Zealand for the compilation of official international trade statistics. Individual Customs entries are aggregated and published monthly by commodity and country of origin/destination. No identifying details of individual exporters or importers are published. For more information see <http://www.stats.govt.nz/economy/exports-and-imports/default.htm>

CLIENT CODES

The importer named on an import entry, must hold a Customs client code. A code for a new importer will be issued by Customs on application. Visit the Customs website www.customs.govt.nz for more information about client codes, or contact the Customs National Call Centre on 0800-428 786 (0800 4 CUSTOMS).

WHAT DO I NEED TO KNOW PRIOR TO COMPLETING AN IMPORT ENTRY?

The Customs import entry must be correctly completed and contains a legally binding declaration. It is important that importers understand the definitions for the terminology used on the import entry in order to correctly complete the entry. Explanations of the terminology are set out below and are followed by an explanation of how to complete an import entry.

WHAT IS THE CUSTOMS VALUE OF GOODS?

The Customs value, or the value for duty of imported goods, is used to calculate Customs tariff duty rates. The Customs value may not be the same as the amount paid for the goods, because deductions or additions are sometimes necessary. This primary method of valuing imported goods, used by Australia and New Zealand, is known as the **transaction value system**. It is based on the GATT (General Agreement on Tariffs and Trade) Customs Valuation Code, an internationally approved set of rules used by many trading nations.

It enables fair, uniform, and neutral valuation of goods in recognition of commercial reality and prohibits arbitrary or fictitious Customs values. If, for any particular reason, the primary (transaction value) method may not be used, the Code stipulates the application of secondary methods for establishment of Customs values.

WHAT INFORMATION DOES CUSTOMS REQUIRE TO CALCULATE THE CUSTOMS VALUE?

- Name of the seller of the goods.
- Name of the buyer of the goods.
- Complete description of the goods.
- The selling price to the purchaser of the goods.
- The cost of packaging the goods, which may include labour and other packaging expenses.
- The amount of any royalties payable.
- Particulars of other factors that may vary the selling price of goods such as discounts, rebate, compensation or other.
- The amount of any selling commission and brokerage payable in respect of the goods.
- The value of certain goods and services supplied by the buyer, free of charge or at reduced cost, for use in connection with the production and sale for export of the imported goods.
- The value of any part of the proceeds of any subsequent resale that accrues directly or indirectly to the seller.
- The cost of transportation and insurance including loading, unloading and handling charges.
- Other charges and expenses associated with the transportation of the imported goods until the goods have left the country of export.

HOW DOES THE EXCHANGE RATE INFLUENCE THE VALUE OF MY GOODS?

Where the invoiced amount is not in New Zealand dollars, it will be converted to New Zealand dollars at the rate in force on the day the documents are presented to Customs. Exchange rates used by the New Zealand Customs Service are set for a two-week period, and are published one week in advance. (These rates may differ slightly from the currency rates published by overseas trading banks.) The information can be obtained from the Customs website www.customs.govt.nz under Importers/Commercial Importers/Exchange Rates or by contacting the Customs National Call Centre on 0800-428 786 (0800 4 CUSTOMS).

WHAT RATE OF DUTY APPLIES TO MY GOODS?

The rate of duty payable (generally based on the origin) is determined by the classification of the goods in the New Zealand Tariff which is based on the Harmonised Commodity Description and Coding System (HCDCS). If there has been a recent change in duty, the rate is the one that was in force at the time the vessel arrived in New Zealand.

DOES GST APPLY TO IMPORTED GOODS?

With very few exceptions, goods imported into New Zealand are liable for Goods and Services Tax (GST) of 15 percent. GST is payable on the sum of the following amounts:

- Customs value of the goods
- Customs duty payable
- freight and insurance costs incurred in transporting the goods to New Zealand.

ARE PRODUCT SAMPLES SUBJECT TO CUSTOMS DUTY?

Generally, samples of products are subject to the same rates of Customs duty and GST as commercially imported goods, based on the origin and Customs value of the goods. Small samples of bulk

goods may be entered free of duty and/or GST on application to the New Zealand Customs Service at the time of entry, or by prior memorandum.

WHO IS LIABLE TO PAY DUTY TO CUSTOMS?

Duty (including GST) that is payable on goods imported into New Zealand is a debt to the Crown and is owed to Customs by the importer of the goods. Where importers arrange for clearance of their consignments using the service of a Customs broker, the broker normally pays the duty to Customs. The onus is on the importer for the payment of Customs duty. If you entrust money to a broker for the payment of Customs duties and these monies are **not** forwarded to Customs for **any** reason, the **importer** is still liable to Customs for the debt.

WHAT ARE DUTY CONCESSIONS?

Duty concessions allow goods for which suitable alternatives are not produced by New Zealand manufacturers to be imported free of Customs duty. A consolidated list of current duty concessions, covering a wide range of goods, is published by Customs on behalf of the Ministry of Economic Development (MED), which is responsible for the administration of the concession system. Concessions are generally available for use by any importer.

HOW DO I APPLY FOR A DUTY CONCESSION?

Applications for duty concessions must be made on an approved form which is available from Customs offices or from MED. The completed application form must be sent by mail to the Ministry of Economic Development, PO Box 1473, Wellington 6140, New Zealand and must be accompanied by an application fee. Where MED is satisfied that an application complies with certain core criteria, a concession can be approved.

Applications must be accompanied by a supporting statement which must include:

- the purpose and function of the goods
- illustrations, brochures, or other literature which describes the goods
- written evidence of inquiries made to ascertain whether similar goods are or could be made in New Zealand
- reasons which rule out the use of New Zealand manufactured goods.

Applications for duty concessions are advertised in the New Zealand Gazette to provide local manufacturers an opportunity to object to the granting of a concession if they consider they are producing or are capable of producing a suitable alternative to the goods covered by the application. When a duty concession is approved, it is normally effective from the first day of the month in which the application is received by MED. For further information, contact the Executive Officer, Tariff Concessions, Ministry of Economic Development, PO Box 1473, Wellington 6140, New Zealand.

WHO MAKES DECISIONS ABOUT THE CLASSIFICATION OF IMPORTED GOODS?

The New Zealand Customs Service offers a binding rulings service for the following:

- the tariff classification of goods
- the excise classification of goods
- whether goods are the produce or manufacture of a particular country or group of countries
- whether goods are subject to a specified duty concession
- the correct application of any origin regulations.

The service is available to clients wishing to know any of the above aspects in relation to commercially traded goods. This facility provides the information necessary to ensure the New Zealand Customs Service's commercial users can proceed confidently on the basis of the correct application of any of these matters for their goods. This allows clients to accurately assess any costs resulting from the classification.

The Service will honour its classification advice for three years from the date of issue, unless cancelled in writing before then, or until there has been an amendment to the Tariff Act 1988 which affects the classification of the goods.

Rulings are provided by the Service on payment of a fee at the time of application, in respect of each particular commodity or each particular matter specified in the application. These application forms can be obtained from the Customs website www.customs.govt.nz under Library/Forms or by contacting the Customs National Call Centre on 0800-428 786 (0800 4 CUSTOMS).

- *Form C7 Application for a Customs Ruling (tariff, excise, or specific duty concession).*
- *Form C7A Application for a Customs Ruling—Country of Produce or Manufacture.*
- *Form C7B Application for a Customs Ruling—Correct Application of Regulations.*

Applications are usually accompanied by a sample, or enough trade literature to clearly identify the goods. Rulings are given on the basis of the information provided and the tariff information current at the time of issue. An appeal mechanism is available in the event of a disagreement with a Customs Ruling. Anyone wishing to pursue an appeal can make an application to the Tribunals Division of the Department for Courts within 20 working days after the date of notice of the Ruling, accompanied by the prescribed fee.

WHAT PROCEDURES APPLY FOR TEMPORARY IMPORTS?

ATA Carnet

This document allows the New Zealand Customs Service to expedite clearance of the goods in a quick and efficient manner especially when the goods arrive with passengers at airports. It is a standard international Customs document incorporating a security which is covered by a bond between the Service and the

issuing authority. It contains a series of detachable import/export documents which have been prescribed as forms for use in the entry of goods being imported temporarily into New Zealand and their subsequent re-export.

Carnets are issued in the country of export. Carnets for Australian imports into New Zealand are available from: The Victorian Employers Chamber of Commerce and Industry, 196 Flinders Street, Melbourne, Victoria 3000, Australia. Tel: +61 3 8662 5380, Fax: +61 3 8662 5201, Email: sriego@vecci.org.au, Website: www.vecci.org.au

Temporary Import Entry

This applies to the temporary importation of certain types of goods that must be exported within 12 months. An import entry has to be completed, with the entry type noted as **Temporary**. Security to cover duty is required, by way of cash or an approved security in some instances. If you provide details of the proposed importation, information on procedures and security requirements can be obtained from any Customs office in New Zealand.

ARE THERE ANY CHARGES FOR LODGING AN IMPORT ENTRY?

An Import Entry Transaction Fee (IETF) is charged on every import entry, temporary entry, and simplified import entry lodged with Customs, unless exempted. From 1 October 2010, the IETF is \$25.30 (including GST).

A Biosecurity Risk Screening Levy of \$12.77 is collected by Customs on behalf of the Ministry of Agriculture and Forestry Biosecurity New Zealand (MAFBNZ). The levy will be charged on all imports that attract the IETF. The funds collected by Customs from the levy are paid to MAFBNZ.

HOW DO I COMPLETE AN IMPORT ENTRY?

All fields on an entry must be completed unless otherwise stated. All entries must be made in accordance with the *EDI Message Implementation Guidelines*.

This publication is available from the Customs website www.customs.govt.nz under Library/Technical Publications or contact the Customs National Call Centre on 0800 428 786 (0800 4 CUSTOMS). Clearance via the internet complies with these guidelines.

Client Reference

Use to identify your entry and must be a unique number for this transaction within your system.

Entry Type

State the appropriate import entry type. (If left blank, the entry type will show as standard.)

- Standard.
- Simplified—for import shipments with a value for duty of less than \$1,000.
- Temporary—for entry of goods to New Zealand for a temporary period only before being exported. A deposit or security will be taken to cover the full duty for the importation.
- Sight—for entry of goods for which full details are not available. A deposit of duty or security will be taken to cover duty and a time limit imposed for furnishing a complete entry. Completion of a sight entry is by lodgement of a manual entry or by amending the electronic entry. Full duty is to be paid on the completing entry, except when the goods are exported.
- Permit—for import of goods on which no duty (including GST) is payable, or on which entry has already been made and duty paid, but were found to be short packed, short shipped or short landed.
- Periodic—for entry of goods covered by a procedure statement issued by the Customs.

Entry Number

Leave blank. This number is created by the Customs computerised entry processing system.

Payment Method

State one of the following or leave blank.

- Cash.
- Deferred—only available to importers who are holders of a deferred account. Refer *Fact Sheet 17—Deferred Payment Scheme*.
- Broker deferred—available on the request of an agent who holds a broker deferred account. It is not available to an importer who holds a deferred account.

Processing Port

The processing port is the port of lodgement of entry. This field is used to identify the Customs office at which entry processing is requested.

CODE	PORT
NZAKL	Auckland
NZCHC	Christchurch
NZDUD	Dunedin
NZIVC	Invercargill
NZNPE	Napier
NZNSN	Nelson
NZNPL	New Plymouth
NZTRG	Tauranga
NZWLG	Wellington

Importer and Code

Only the importer code is required. Codes for new importers are available on written request from Customs. Existing codes are available from the importer.

Agent and Code

Only the agent code is required. Leave blank if the importer code and broker code are the same.

Customs Controlled Area and Code

Complete this field for excisable goods to be removed from a Customs controlled area. Otherwise leave blank. Only the Customs controlled area code is required. The code is available from the licensee of the Customs controlled area.

Declarant's Code

The declarant's code must be stated. The code is available on application to Customs and subsequent approval.

Invoice Number(s) and Invoice Terms

State the supplier's invoice number that specifically identifies the goods on the entry, and the terms of payment (including freight, insurance, other charges) as shown on the invoice, using the following codes:

CODE	MEANING
C&F	Cost and freight to destination
CFR	Cost and freight to destination
CIF	Cost, insurance and freight to destination
CPT	Freight, carriage paid to destination
DTD	Door-to-door
EXW	Ex-works (yard)
FAS	Free alongside ship-named port
FIS	Free in store
FOB	Free on board (named port of shipment)
FOC	Free of charge

Not required for periodic entries. Goods on consignment should be entered on a sight entry.

Completion of Sight/Temporary Entry—Original Entry Number

State the entry number of the original entry when the goods were imported into New Zealand on a sight entry or a temporary entry.

Permit Information—Authority and Number

Only record information that applies to the total entry in these fields. State the relevant code (see below) and the permit number. (The importer is responsible for obtaining the permit number from the permit authority.)

CODE	MEANING
AF1	Ministry of Agriculture and Forestry Biosecurity New Zealand
AF2	Ministry of Agriculture and Forestry Biosecurity New Zealand
AF3	Ministry of Agriculture and Forestry Biosecurity New Zealand
AF4	Ministry of Agriculture and Forestry Biosecurity New Zealand
AF5	Ministry of Agriculture and Forestry Biosecurity New Zealand

AF6	Ministry of Agriculture and Forestry Biosecurity New Zealand
AF9	Ministry of Agriculture and Forestry Biosecurity New Zealand
DOL	Environmental Risk Management Authority (Explosives)
FSA	New Zealand Food Safety Authority (Food)
MAF	Ministry of Agriculture and Forestry Biosecurity New Zealand
MFA	Ministry of Foreign Affairs and Trade
MHA	Ministry of Health (Anthrax)
MOC	Ministry of Economic Development (Ozone)
MOH	Ministry of Health
NRL	National Radiation Laboratory

Other Information—Code and Data

Only record information that applies to the total entry in these fields, using the codes below.

CODE	MEANING
BUN	Bunkering
CGO	Cargo only
CUS	Customs officer ID
COV	Deed of covenant
DIP	Diplomatic privilege
EXP	Exports
IMP	Imports
LOU	Letter of undertaking
MOU	Memorandum of understanding
NMT	Non-merchandise trade
NSQ	Not sufficient quantity
PTS	Parts
PAS	Passenger effects
SHP	Ship stores
SPL	Split shipment
TRD	Trust delivery
WOF	TIE write-offs

Remarks

State any additional information that is relevant to processing the entry.

Mode of Transport

State "1" (sea), "4" (air), or "5" (mail) to indicate how the goods are being transported for import. Not required for periodic entries.

Voyage Number

Only required for imports made by sea. Obtain the voyage number from the carrier if not known.

Craft/Flight

State the ship’s registered name or aircraft flight number. Not required for mail shipments or periodic entries.

Date of Importation

Use the format: day, month, and year.

Total Gross Weight (kg)

State the total gross weight (in kilograms) of the shipment covered by this entry.

Port of Loading and Port of Discharge

State the port the goods were loaded onto the craft for the final leg of the journey to New Zealand (for example, a shipment from Germany transhipped in Singapore would state the port of loading as Singapore), and state the port the goods are or are expected to be discharged at in New Zealand. Use the five-character format set out in the United Nations Economic Commission for Europe publication *Trade Data Element Directory*.

The format comprises five characters—the first two characters represent the country, the next three represent the port. (For example, GBLHR = Great Britain Heathrow). Codes are available from Customs National Call Centre on 0800-428 786 (0800 4 CUSTOMS), or from the UN website www.unece.org/cefact/locode/service/main.htm

Delivery Authority and Code

When an electronic delivery order is to be sent to a person other than the importer or their agent, state the recipient’s full trading name and code (obtained from the delivery authority). Otherwise leave blank.

Number and Kind of Packages

State the number and kinds of packages listed on the bill of lading, waybill or parcels post. Use the relevant package codes—see Appendix A. This information is not required for periodic entries.

Container Number and Container Status

State the container number in which the goods are imported, and indicate the status as “Empty”, “Full”, “Less than a container load”, or “Bulk”. Not required for mail shipments and periodic entries.

Bill Number and Bill Type

State the bill of lading number or waybill number, and state “Master” or “House” to identify bill type. This information is not required for periodic entries.

Detail Line Number

Detail lines are to be numbered sequentially starting with the number 1. The maximum number of detail lines that can be made on an entry is 250.

Description of Goods

Clearly and correctly describe the goods in English. For imported used motor vehicles, the description must state:

- The make and year of manufacture of the vehicle.
- The words “Chassis number” followed by the vehicle’s chassis number.
- The odometer reading at the time of sale of the vehicle for export to New Zealand.
- The odometer reading of the vehicle at the time of its import to New Zealand.

Tariff Item

State the tariff classification of the goods by reference to the tariff number and statistical key code according to the *New Zealand Customs Service Working Tariff Document*. This publication is available on the Customs website www.customs.govt.nz under Library/Working Tariff of New Zealand.

Concession Code

State the applicable concession (if any) issued under:

- Section 8 of the Tariff Act 1988 by reference to its number, as published by the Ministry of Commerce; or
- Codes issued by the New Zealand Customs Service to implement Sections 108, 109, and 113 of the Customs and Excise Act 1996; or

- Codes for goods entered under reference 80 to Part II of the First Schedule to the Tariff Act 1988.

Relationship Indicator

If there is a relationship between the importer and seller of the goods of a type stated in Sub-clauses 2 and 3 of Clause 1 to the Second Schedule to the Act, state “Yes”. If otherwise, state “No”.

Preference Indicator

If preferential rate of duty is entitled to be claimed, state “Q”, otherwise state “N”.

Country of Export

State the two-character country code set out in the United Nations Economic Commission for Europe publication *Trade Data Element Directory*. Codes are available from Customs National Call Centre on 0800-428 786, or from the UN website www.unece.org/cefact/locode/service/main.htm

When goods are exported to New Zealand from any country but pass through any other country on their journey to New Zealand (whether transhipped in that other country or not) they are considered to be shipped directly from the first mentioned country.

Country of Origin

State the two-character country code set out in the United Nations Economic Commission for Europe publication *Trade Data Element Directory*. Codes are available from Customs National Call Centre on 0800-428 786, or from the UN website www.unece.org/cefact/locode/service/main.htm

Supplier Code and Name

State the full name and code of the overseas supplier of the imported goods.

Statistical Unit and Statistical Quantity

State the quantity and appropriate statistical unit as set out in the *Working Tariff Document of New Zealand*. This publication is available on the Customs website www.customs.govt.nz under Library/Working Tariff of New Zealand.

Currency Code

State the currency code for the country in which the goods were traded.

CODE	COUNTRY	CURRENCY
AUD	Australia	Dollar
CAD	Canada	Dollar
CHF	Switzerland	Franc
CLP	Chile	Peso
CNY	China	Renminbi or Yuan
DKK	Denmark	Krone
EGP	Egypt	Pound
EUR	European Union	Euro
FJD	Fiji	Dollar
GBP	United Kingdom	Pound
HKD	Hong Kong	Dollar
ILS	Israel	Shekel
INR	India	Rupee
JPY	Japan	Yen
KRW	Korea	Won
LKR	Sri Lanka	Rupee
MXN	Mexico	Peso
NOK	Norway	Krone
PGK	Papua New Guinea	Kina
PHP	Philippines	Peso
PKR	Pakistan	Rupee
SEK	Sweden	Krona
SGD	Singapore	Dollar
THB	Thailand	Baht
TOP	Tonga	Pa'anga
TRL	Turkey	Lira
TWD	Taiwan	Dollar
USD	USA	Dollar
WST	Samoa	Tala
XPF	French Polynesia	Franc
ZAR	South Africa	Rand

Supplementary Unit and Supplementary Quantity

State the supplementary unit and value if the duty calculation requires a second quantity amount and unit, for example, for goods that are dutiable in accordance with the volume of alcohol present.

VFD (Foreign)

State the foreign value for duty in the currency in which the goods are traded.

VFD (Whole NZ \$)

State the foreign value for duty in New Zealand dollars.

Exchange Rate

State the applicable exchange rate used to convert the VFD (Foreign) to New Zealand dollars. The information can be obtained from the Customs website www.customs.govt.nz under Importers/Commercial Importers/Exchange Rates or by contacting the Customs National Call Centre on 0800-428 786 (0800 4 CUSTOMS).

Insurance

State the insurance amount in New Zealand dollars. The amount includes insurance incurred in the exporting country in respect of these goods, inclusive of internal costs in the country of exportation.

Freight

State the freight amount in New Zealand dollars. This is the cost of transportation of the goods to New Zealand, inclusive of internal costs in the country of exportation.

Misc. Reason Code and Misc. Amount NZ\$

Where applicable, state the code(s) and the relevant amounts payable.

CODE	MEANING
ADD	Dumping Duty
CVD	Countervailing Duty
HERA	Heavy Engineering Research Association Levy
ALAC	ALAC Levy
OTH	Other amounts payable

Duty Payable NZ\$

State the amount of duty payable in respect of the goods covered by the particular detail line.

GST Payable NZ\$

State the amount of GST payable in respect of goods covered by this detail line, calculated in accordance with Section 12 of the Goods and Services Tax Act 1985.

Total Payable NZ\$

State the total of the duty, GST and miscellaneous amounts for this detail line.

Permit Information—Authority and Number

State the relevant permit authority code and the permit number. (It is the importer's responsibility to obtain the permit number from the permit authority. e.g., Ministry of Health.)

FOR FURTHER INFORMATION

Contact your nearest office of the New Zealand Customs Service, visit the Customs website www.customs.govt.nz, or call Customs on 0800 428 786 (0800 4 CUSTOMS).

APPENDIX A

PACKAGE CODES

Prohibited Goods—Code

State the appropriate code (see below). A permit may be required for the import of these goods.

CODE	MEANING
CDS	Controlled drugs
CWA	Weapons—chemical
HAS	Hazardous substances
HAW	Hazardous waste
IND	Timber indigenous
MUD	MAF used goods
NCD	Non-controlled drugs
NCW	Weapons—non-chemical
NEW	New goods
NHS	Non hazardous substances
NID	Timber not indigenous
NOW	Waste classified in the same headings as hazardous waster which is not hazardous
NOZ	Non-ozone chemicals/goods
OZO	Ozone chemicals/goods

Other Information—Code and Data

State the appropriate code and data as set below.

CODE	MEANING
BUN	Bunkering
CGO	Cargo only
CUS	Customs officer ID
COV	Deed of covenant
DIP	Diplomatic privilege
EXP	Exports
IMP	Imports
LOU	Letter of undertaking
MOU	Memorandum of understanding
NMT	Non-merchandise trade
NSQ	Not sufficient quantity
PTS	Parts
PAS	Passenger effects
SHP	Ship stores
SPL	Split shipment
WOF	TIE write-offs
TRD	Trust delivery

Total Payable NZ\$

This amount (inclusive of duty and other charges) will be calculated automatically.

CODE	MEANING
AE	Aerosol
AM	Ampoule, non-protected
AP	Ampoule, protected
AT	Atomizer
BG	Bag
BL	Bale, compressed
BN	Bale, non-compressed
BF	Balloon, non-protected
BP	Balloon, protected
BR	Bar
BA	Barrel
BZ	Bars in bundle/bunch/truss
BK	Basket
CB	Beer crate
BI	Bin
BX	Box
BD	Board
BY	Board in bundle/bunch/truss
BB	Bobbin
BT	Bolt
BC	Bottle crate, bottle rack
BS	Bottle, non-protected, bulbous
BO	Bottle, non-protected, cylindrical
BV	Bottle, protected bulbous
BQ	Bottle, protected cylindrical
BJ	Bucket
VG	Bulk, gas (at 1031mbar and 15/C)
VL	Bulk, liquid
VQ	Bulk, liquified gas (at abnormal temperature/ pressure)
VY	Bulk, solid, fine particles (powders)
VR	Bulk, solid, granular particles (grains)
VO	Bulk, solid, large particles (nodules)
BH	Bunch
BE	Bundle
BU	Butt
CG	Cage
CX	Can, cylindrical
CA	Can, rectangular
CI	Canister

CODE	MEANING
CZ	Canvas
CO	Carboy, non-protected
CP	Carboy, protected
CT	Carton
CS	Case
CK	Cask
CH	Chest
CC	Churn
CF	Coffer
CJ	Coffin
CL	Coil
CV	Cove
CR	Crate
CE	Creel
CU	Cup
CY	Cylinder
DJ	Demijohn, non-protected
DP	Demijohn, protected
DR	Drum
EN	Envelope
FI	Firkin
FL	Flask
FP	Folmpack
FP	Footlocker
FR	Frame
FD	Framed crate
FC	Fruit crate
GB	Gas bottle
GI	Girder
GZ	Girders in bundle/bunch/truss
HR	Hamper
HG	Hogshead
IN	Ingot
IZ	Ingots, in bundle/bunch/truss
JR	Jar
JY	Jerrican, cylindrical
JC	Jerrican, rectangular
JG	Jug
JT	Jutebag
KG	Keg

CODE	MEANING
LG	Log
LZ	Logs in bundle/bunch/truss
MT	Mat
MX	Match box
MC	Milk crate
MB	Multiply bag
MS	Multiwall sack
NS	Nest
NT	Net
PK	Package
PA	Packet
PL	Pail
PC	Parcel
PI	Pipe
PZ	Pipes/planks in bundle/bunch/truss
PH	Pitcher
PN	Plank
PG	Plate
PY	Plates in bundle/bunch/truss
PT	Pot
PO	Pouch
RT	Rednet
RL	Reel
RG	Ring
RD	Rod
RZ	Rods in bundle/bunch/truss
RO	Roll
SH	Sachet

CODE	MEANING
SA	Sack
SE	Sea-chest
SC	Shallow crate
ST	Sheet
SM	Sheet metal
SZ	Sheets in bundle/bunch/truss
SW	Shrink wrapped
SK	Skeleton case
SL	Slipsheet
SD	Spindle
SU	Suitcase
TY	Tank, cylindrical
TK	Tank, rectangular
TC	Tea-chest
TN	Tin
PU	Tray/Tray Pack
TR	Trunk
TB	Tub
TU	Tube
TD	Tube, collapsible
TZ	Tubes in bundle/bunch/truss
TO	Tun
NE	Unpacked or unpackage
VP	Vacuum packed
VA	Vat
VE	Vehicle
VI	Vial
WB	Wicker bottle



