

New Zealand

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Required Documents

Qualifying documents authorising residence:

Specific Information

Wedding trousseaux: Treated the same as personal and household effects. Inventory required.

Inheritance: Admitted free of duty provided a copy of the will or executor's letter is produced. The name of the beneficiary and their legacy must be specified.

If the goods are imported more than 5 years after the owner's arrival in New Zealand, concessionary entry requires the specific consent of a Customs Officer.

If the owner does not hold a qualifying residence document at the time the shipment arrives, duty and GST will be payable. Duty applies at 5% on landed value (cost of items plus freight and insurance) for furniture, kitchenware, and some electrical and household goods. GST of 15% is then charged on the landed value including the duty. Duty and GST paid cannot be reclaimed if a qualifying visa is obtained at a later stage.

The owner must be present in New Zealand at the time of shipment arrival for duty-free entry to apply.

Personal jewellery, books, and clothing are not subject to duty or GST regardless of residence status.

Biosecurity -- mandatory inspection: All shipments entering New Zealand must go via an MPI-approved transitional facility for unloading and final clearance, including full container load (FCL) containers. No container is delivered directly from port to residence.

MPI quarantine screening: All packing and inventory lists are screened by MPI (Ministry for Primary Industries). Most consignments of personal effects and household goods require some form of inspection. Items of particular biosecurity concern include: food of any kind; animal products (meat, eggs, dairy, honey, skins, fur, feathers, bone, wool, hair, trophies, fish/shellfish, Chinese traditional medicines, shells, coral, ivory); plants and plant products (fresh or dried fruit, vegetables, plants, flowers, seeds, bulbs, cane, bamboo, basketware, straw, wooden ornaments and carvings); equipment used with animals or plants (veterinary equipment, fishing gear, saddlery, work boots, pet bedding, gardening and forestry equipment); and miscellaneous items (vacuum cleaners, spiked footwear, hiking boots, soiled footwear, water sports equipment, bicycles, boats, camping equipment, barbecues).

ISPM 15: All wood packaging (crates, pallets, dunnage) must comply with ISPM 15 and carry the appropriate mark. Non-compliant wood packaging will be treated, destroyed, or re-exported at MPI's discretion and at the owner's expense, with considerable additional costs and clearance delays.

Brown Marmorated Stink Bug (BMSB): During the BMSB season (September to April), containerised cargo and breakbulk from targeted risk countries must be treated before arriving in New Zealand. Failure to meet the Import Health Standard will result in re-shipment or destruction of the container and contents. Confirm current targeted country list and treatment

requirements with the destination agent before loading.

Duties & Taxes

Duty-free entry conditions: Concessionary entry (free of duty and GST) is available to persons who, on the date the effects are imported: hold one of the qualifying residence documents listed above; have resided outside New Zealand for the whole of 21 months before the date of arrival in New Zealand; have owned and used the household goods before the date of departure for New Zealand; and are importing the goods for personal use only (not for sale, gift, disposal, or exchange).

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

Transitional facility -- mandatory: No shipment (FCL or LCL) is delivered direct from port to residence. Every container must be unloaded and inspected at an MPI-approved transitional facility. Build this into delivery timelines.

21-month rule: The owner must have resided outside New Zealand for the full 21 months prior to arrival in New Zealand to qualify for duty-free entry. This is a critical distinction for qualifying clients. Confirm the client's departure history carefully before advising on duty-free eligibility.

Owner must be in New Zealand: The owner must be present in the country at the time of shipment arrival for concessionary entry to apply. Duty paid at entry cannot be reclaimed retrospectively.

MPI Supplementary Declaration: Must be completed by the importer at origin at the time of packing and forwarded to the destination agent with all other documentation for each shipment.

Inventory standards: All inventories must be in English, detailed, and valued. Abbreviations such as "Misc." or "PBO" are not acceptable.

Biosecurity cleaning: Items that have come into contact with soil, grass, leaves, vegetation, water, seeds, animals, or insects should be thoroughly cleaned before packing. Garden tools, outdoor furniture, sports equipment, footwear, and bicycles in particular should be cleaned and inspected.

BMSB season (September to April): During this period, cargo from targeted countries must be treated before arrival. Confirm the current targeted country list with the destination agent each shipping season.

Principal ports of entry: Auckland (Ports of Auckland, and Auckland Airport for air freight), Tauranga (Port of Tauranga), Lyttelton (Port of Lyttelton, Christchurch), and Wellington.