



GUIDE TO IMPORTING MOTOR VEHICLES INTO NEW ZEALAND

All motor vehicles entering into New Zealand must be cleared with the Customs service, Quarantine service (MAF Biosecurity), and New Zealand Transport Agency (NZTA). Following is a brief guide to the importation of motor vehicles into New Zealand.

DOCUMENTS REQUIRED

- Completed Customs & Quarantine Declaration (*Unaccompanied Personal Baggage Declaration*)
- Copy of your passport
- Copy of relevant *visas/permits (*for immigrants*)
- Copy of registration/ownership/deregistration certificate
- Copy of purchase receipt/invoice
- Proof of continuous ownership such as insurance certificate or vehicle license document
- New Zealand Customs Client Code Application

**Visas/permits* means any of the following:

- A current New Zealand residence visa or permit, or a current returning residents visa or permit
- A current permanent residence visa (including a resident return visa) issued by the Government of the commonwealth of Australia
- A current New Zealand work visa or work permit that was issued for a minimum of 12 months
- A current New Zealand work visa or work permit, issued under the Work to Residency (Skilled Migrant Category) policy or the Long Term Business Visa/Permit category
- A current New Zealand visitors visa or permit that was issued for a minimum of 3 years

CUSTOMS

Motor vehicles can be imported free of duty and tax (GST) provided they are imported by a person who...

- Has arrived in New Zealand; and
- Holds a New Zealand/Australian passport of one of the following relevant visas/permits in New Zealand at the time of importation of the motor vehicle; and
- Has resided outside of New Zealand for more than 21 months; and
- Has owned and personally used the motor vehicle for at least 12 months prior to importation into New Zealand
- Do not sell the vehicle within 24 months of importation

Importers qualifying for concessionary entry (duty and / or tax free) must personally visit a Customs office to sign a 'deed of undertaking'.

All other importers will attract tax (GST) at 15% of the vehicles CIF value (purchase price, freight and insurance premium). Please note that there is no duty on motor vehicle being imported into New Zealand (except on motor homes). An allowance for depreciation may be made depending on length of ownership overseas, see below.

Less than 90 days ownership	0%
3 months or more but less than 4 months	13%
4 months or more but less than 6 months	20%
6 months or more but less than 9 months	27.5%
9 months or more but less than 1 year	35%
1 year or more but less than 2 years	50%
2 years or more but less than 3 years	60%
3 years or more but less than 4 years	70%
4 years or more	75%

Examples of calculations:

Vehicle owned and used overseas by the importer for six months, but less than nine:

- (a) Value for duty of vehicle — pounds sterling £8,500.00
- (b) Value for duty of vehicle — exchange rate = 0.31 NZ\$27,419.00
- (c) Value for duty after 27.5% depreciation allowed \$19,879.00
- (d) Shipping and insurance costs \$4,500.00
- (e) GST value = (c) + (d) \$24,379.00
- Goods and Services Tax payable at 15% \$3,656.85

Motorhome (campervan) owned and used overseas by the importer for two years but less than three:

- (a) Value for duty of vehicle — pounds sterling £18,000.00
- (b) Value for duty of vehicle — exchange rate = 0.31 NZ\$58,065.00
- (c) Value for duty after 60% depreciation allowed \$23,226.00
- (d) Rate of duty — 10% \$2,322.60
- (e) Shipping and insurance costs \$4,500.00
- (f) GST value = (c) + (d) + (e) \$30,048.60
- (g) Goods and services tax payable at 15% \$4,507.29
- Total Customs charges payable = (d) + (g) \$6,829.89

Other valuation methods: Where importer supplies insufficient or unsatisfactory information, Customs may determine a value employing one of the alternative methods...

- The New Zealand market value of the vehicle, as imported, is established.
- A series of deductions is made for such things as overseas freight and insurance, duty (where applicable), GST and normal mark-ups, until a nominal value for duty can be determined
- Duty (if applicable) and GST are calculated on the nominal value.

An alternative method of valuation may be used when...

- The importer has purchased the vehicle overseas at an unrealistically low or token price
- The vehicle was acquired by the importer as a gift or prize
- The vehicle was constructed overseas by the importer
- The value of the vehicle has been altered significantly after the date of purchase, eg, by major restoration, modification or improvement, replacement of parts and running repairs; or because of significant structural damage which occurred after the vehicle was acquired overseas by the importer
- Use of the depreciation allowance results in an unrealistically high Customs value

QUARANTINE

New Zealand has very strict rules about what importers are allowed to bring into the Country. New Zealand is known internationally for its clean, green image and reliance on agricultural and horticultural, forestry and tourism sectors. Controls must be maintained against unwanted contaminants, diseases, insects and other pests.

All used motor vehicles are subject to a quarantine inspection on arrival by an inspector of MAF Biosecurity. If the vehicle is found to be contaminated with soil, plant material or animal material, it will require cleaning sufficient to remove the contaminant. The importer is responsible for any charges for inspection and cleaning (if required).

It is recommended that motor vehicles be steam cleaned and vacuumed prior to shipment, however please note that this is not a guarantee that MAF Biosecurity will not order cleaning again on arrival into New Zealand.

Wood packaging:

Any wood packaging used in shipments of vehicles must be constructed of approved treated timber and meet and display the internationally recognized ISPM 15 standard. Any non-compliant timber may be destroyed, treated or re-exported to the Country of origin at the owner's expense. All International removal companies should be aware of this standard and supply compliant timber and crating.

NEW ZEALAND TRANSPORT AGENCY (NZTA)

All new and used motor vehicles, including motorcycles imported into New Zealand must be certified by New Zealand Transport Agency (NZTA) approved certifiers as complying with New Zealand legal requirements before they can be registered for use on public roads in New Zealand. The purpose of certification is to establish that a vehicle complies with relevant approved vehicle standards, and is still within safe tolerance of those standards. The applicable standards depend on the vehicle type and date of manufacture and / or first registration. Certification requires the identification of the vehicle and the sighting of documentation to prove its original compliance with approved standards. NZTA approved certifiers must be satisfied with any documentation provided for certification and may request additional information. The certification process also consists of a physical inspection of the vehicle to ensure that:

- The vehicle has not been modified
- Replaceable components are original, or replacements comply with approved standards
- The vehicle and its components and systems are still within safe tolerance of their state when manufactured.

The importer is responsible for supplying evidence of a vehicle's compliance with New Zealand legal requirements, in particular compliance of the vehicle with relevant approved standards. In some cases, it may not be possible to certify a vehicle for registration and use in New Zealand. For example some vehicles manufactured in Asia or Africa do not comply with approved vehicle standards and some manufacturers do not or cannot supply information on compliance with approved vehicle standards.

The above information is intended as a guide only. Regulations can change without notice and for specific guidance we strongly recommend that you obtain information directly from New Zealand Customs and MAF Biosecurity New Zealand.

www.customs.govt.nz

www.biosecurity.govt.nz

www.nzta.govt.nz/vehicle/importing/index.html