



NEW ZEALAND  
**CUSTOMS SERVICE**  
TE MANA ĀRAI O AOTEAROA

**Under** section 421(1) of the Customs and Excise Act 2018,

I, Christine Stevenson, Chief Executive, New Zealand Customs Service, make the following rules:

Customs (Deemed Entry of Goods) Rules 2024

**Signed** at Wellington

This 31<sup>st</sup> day of July 2024

Christine Stevenson

Chief Executive, New Zealand Customs Service

# Customs (Deemed Entry of Goods) Rules 2024

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# Part 1

## Rules

### Section 1 Preliminary provisions

#### 1.1 Title

These rules are the Customs (Deemed Entry of Goods) Rules 2024.

#### 1.2 Commencement

These rules come into force on 9 September 2024.

#### 1.3 Application and purpose

1.3(1) These rules apply to persons permitted to lodge with Customs either a simplified import entry or declaration, or an inward cargo report write-off request, under regulation 26(2)(b) of the Regulations.

1.3(2) These rules prescribe:

- (a) the way in which simplified import declarations permitted under regulation 26(2)(b)(ii) of the Regulations are to be made; and
- (b) the way in which inward cargo report write-off requests permitted under regulation 26(2)(b)(iii) of the Regulations are to be made.

1.3(3) These rules apply to the deemed entry of the following goods or classes of goods under regulation 26(1)(c) of the Regulations:

- (a) Specified Tobacco Products, imported for commercial purposes;
- (b) Specified Alcohol Products, imported for commercial purposes;
- (c) commercially-imported goods upon which no duty is payable, if:
  - (i) those goods are the only goods imported by the importer in any one craft; or
  - (ii) in the case of postal articles, in any consignment;
- (d) privately-imported goods, excluding postal articles, which do not accompany a person.

#### 1.4 Interpretation

1.4(1) In these rules, unless the context otherwise requires—

**Act** means the Customs and Excise Act 2018

**ICR Rules** means the Customs (Inward Cargo Report) Rules made for the purposes of section 14(5) of the Act

**Regulations** means the Customs and Excise Regulations 1996

**Specified Alcohol Products** means the alcoholic beverages specified in the headings of the Excise and Excise-equivalent Duties Table described in regulation 70(3)(ab) of the Regulations

**Specified Tobacco Products** means the tobacco products specified in the headings of the Excise and Excise-equivalent Duties Table described in regulation 70(3)(aa) of the Regulations

**Trade Single Window (TSW)** means the computer system application jointly managed by Customs and the Ministry for Primary Industries as part of the Joint Border Management System that enables parties involved in international trade and transport to submit craft and cargo clearance data that is required by New Zealand border agencies electronically, once, through one entry point.

1.4(2) Unless the context otherwise requires, a term that is used in these rules and defined in the Act but not defined in these rules has the meaning given in the Act.

## 1.5 **Revocation**

The Customs (Deemed Entry of Goods) Rules 2021 are revoked.

## Section 2 **Lodgement of documents for the purposes of regulation 26(2)(b)**

### 2.1 **Deemed Entry of Specified Alcohol Products and Specified Tobacco Products**

Specified Alcohol Products and Specified Tobacco Products will be deemed to be entered once—

- (a) a person has lodged a simplified import declaration in accordance with rules 3.2 and 3.3 of these rules; and
- (b) the simplified import declaration is processed by Customs.

### 2.2 **Deemed Entry of all other goods**

Any goods other than Specified Alcohol Products and Specified Tobacco Products will be deemed to be entered once—

- (a) a person has lodged a simplified import declaration in accordance with rules 3.2 and 3.3 of these rules, or an inward cargo report write-off request in accordance with rules 4.2 and 4.3 of these rules; and
- (b) the simplified import declaration or the inward cargo report write-off request is processed by Customs.

**2.3 Permit, licence or consent requirements**

Despite any other requirement for deeming goods to be entered, goods which require a permit, licence, or consent are not deemed to be entered until such permit, licence or consent is lodged with and processed by Customs.

**Section 3 Form and manner for simplified import declarations**

**3.1 Simplified import declaration to be made in way prescribed**

Every simplified import declaration permitted to be lodged under regulation 26(2)(b)(ii) of the Regulations must be made in accordance with rules 3.2 and 3.3.

**3.2 Form of simplified import declaration**

Every simplified import declaration must be made electronically in the message format specified in Schedule 1.

**3.3 Manner in which simplified import declaration to be provided**

Every simplified import declaration must be—

- (a) submitted in Trade Single Window; and
- (b) completed in accordance with Schedule 2.

**Section 4 Form and manner for inward cargo report write-off request**

**4.1 Inward cargo report write-off request to be made in way prescribed**

Every inward cargo report write-off request permitted to be lodged under regulation 26(2)(b)(iii) of the Regulations must be made in accordance with rules 4.2 and 4.3.

**4.2 Form of inward cargo report write-off request**

Every inward cargo report write-off request must be made electronically in the message format prescribed in the ICR Rules, for air and sea cargo respectively, in relation to commercial cargo arriving in New Zealand.

**4.3 Manner in which inward cargo report write off request to be provided**

Every inward cargo report write-off request must be—

- (a) submitted in Trade Single Window; and
- (b) completed in accordance with the manner, prescribed in the ICR Rules, by which inward cargo reports in relation to commercial cargo

arriving in New Zealand, by air or sea respectively, are to be provided.

## **Section 5      Miscellaneous provisions**

### **5.1              Requirement to provide answers and make declarations**

5.1(1)          The person making a simplified import declaration or inward cargo report write-off request under these rules must provide the answers to all matters as are required in or by the applicable form.

5.1(2)          Where a form requires a declaration to be made, the person must make any such declaration.

### **5.2              Alteration to forms**

5.2(1)          Without limiting the generality of section 52 of the Legislation Act 2019, the forms prescribed under these rules—

- (a)    may be altered in design to suit Customs' business processes; and
- (b)    may contain additional material not inconsistent with the prescribed information in these rules.

5.2(2)          Where a prescribed form contains any explanatory or other notes, such notes do not form part of the prescription but are intended to assist the person in the completion of the form.

**Part 2**  
**Schedules**

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## Schedule 1

### Form of Simplified Import Declaration

r 3.2

#### NEW LODGEMENT

Lodgement

Type

Transport Mode

Submitter Client Code

#### DECLARATION

Declarant Code

Broker Code

Sender's Reference Number

Method(s) of Communication

#### IMPORTER

Importer Code

Importer Name and Address Details

Contact Person

Method(s) of Communication

Customs Controlled Area

#### FEE PAYMENT METHOD

Customs Fees

Customs Payment Method

#### OVERRIDE REQUEST

Override Indicator

#### DOCUMENTS

Permit Details

Document Reference

Attach Documents

#### ADDITIONAL INFORMATION

Other Information Codes

Additional Information Details

Remarks

#### SHIPPING DETAILS

Craft Name

Voyage Number

IMO/Lloyds Number  
Flight Number  
Shipment Origin  
Port of Loading  
Port of Discharge  
Carrier Name  
Unique Consignment Reference  
Total Gross Weight  
Date of Import

#### SHIPMENT DETAILS

Nature of Transaction  
Invoice Details  
Incoterms Details  
Currency Exchange  
Bill Details  
Total Freight  
Freight (NZD)  
Freight Proportioning Method

#### CONTAINERS

Container/Pallet Number  
Container/Pallet Size and Type  
Container Status  
Seals/Seal Number  
Packaging

#### CONTAINER PACK LOCATION

#### LOCATION OF GOODS

Location of Goods Code

#### DELIVERY DESTINATION

#### DELIVERY NOTIFICATION

Party Code  
Party Name  
Email

#### SUPPLIER

Supplier Code  
Supplier Name  
Contact Person  
Method(s) of Communication

## SELLER

Same as Supplier

## DETAIL LINES

Goods Description

Tariff Item

Concession Code

Country of Export

Country of Origin

Statistical Quantity

Statistical Unit

Supplementary Quantity

Supplementary Unit

Value in Foreign Currency

Currency Code

Value for Duty (NZD)

Freight

Insurance

Tariff Duty

Tariff Preference Claimed

Goods and Services Tax

Other Duty/Tax/Fees

Other Valuation Adjustment

Other Classifications

## SUPPLIER DETAILS

Importer/Supplier Relationship

## PRODUCT DETAILS

Product Name

Product Identifiers

## TEMPERATURE DATA

Storage Temperature

Minimum Storage Temperature

Maximum Storage Temperature

## ITINERARY

## PACKAGING

Type of Packages

Number of packages

Package Volume (m3)

Shipping Marks

GOODS MEASURE

Gross Weight Item Level (kg)

Net Weight Item Level (kg)

DOCUMENTS

Permit Details

Document Reference

ADDITIONAL INFORMATION

Other Information Codes

Overseas Registered Supplier and Prepaid GST Indicator (required for OSR consignments)

Low Value Goods Exclusion from Write-off

Prohibited Codes

Additional Information Details

## Schedule 2

### Manner in which Simplified Import Declaration to be provided

r 3.3

#### General Requirements

The contents of the declaration must be true, correct and complete in every particular.

Declarants who lodge entries through the use of a Customs registered user system must use the unique user identifier (UUI, also known as the PIN) issued to them by the Trade Single Window.

The use of the PIN will be the equivalent of the signature of the Declarant.

In this Schedule, the term “electronic format” means an electronic message format made in accordance with the requirements set out in the World Customs Organisation Data Model 3 and the New Zealand Trade Single Window Message Implementation Guidelines for Import Declaration available from Customs.

The requirements for completing a declaration in the WCO message format via Trade Single Window are set out below.

All fields on a declaration must be completed unless stated below.

#### Particulars

##### NEW LODGEMENT

##### Lodgement

Select “Import Declaration”.

##### Type

The Simplified Import Type must be selected.

##### Notes:

(i) Once the Type has been sent the Type cannot be amended.

(ii) “**Simplified Import**”- for declarations of import shipments with a value for duty that is equal to or less than \$1,000.

##### Transport Mode

Select the Transport Mode for the importation of the goods covered by this declaration, either:

**“Air”**  
**“Sea”**  
**“Mail”**

*Notes:*

(i) By selecting the appropriate Transport Mode, TSW will open up screen content with the relevant fields that need to be completed with respect to the declaration.

(ii) Some of the fields specified in this Schedule relate to only one or two of the Transport Modes listed.

### **Submitter Client Code**

The Submitter’s Client Code must be stated.

## **DECLARATION**

### **Declarant Code**

The Declarant Code for the person making the declaration must be stated.

### **Broker Code**

Where applicable, the Broker Code for the company acting as an agent for an Importer must be stated.

*Notes:*

(i) The Declarant Code, Submitter Client Code and Broker Code are all allocated by TSW as part of the registration process.

(ii) The Submitter Client Code and Broker Code will be the same if the declaration is lodged by a brokerage company or third party acting as an agent.

### **Sender’s Reference Number**

A unique Reference Number created by the submitter must be stated. This Reference Number must be the same on all subsequent declaration adjustments.

### **Method(s) of Communication**

At least one Method of Communication Type for the Declarant must be selected together with the relevant details stated.

## **IMPORTER**

## **Importer Code**

The Importer Code may be stated for a “**Simplified Import**”.

*Note:* An Importer Code will be assigned by TSW following approval of an application for registration as an importer. Existing Importer Codes allocated via the CusMod computer system will be migrated to TSW.

*Notes on MPI-specific information:*

(i) For a “Primary Industries Import” the Importer Code may be stated.

(ii) Importers of food for sale must be specifically registered as a food importer by MPI for this purpose.

## **Importer Name and Address Details**

Where an Importer Code is not stated for a “**Simplified Import**”, the full trading name and address details of the importer must be stated.

*Note:* The postcode may be stated if known.

*Note on MPI-specific information:* Where an Importer Code is not stated for a “Primary Industries Import”, the full trading name and address details of the importer must be stated.

## **Contact Person**

The Contact Person for the importer must be stated.

## **Method(s) of Communication**

At least one Method of Communication type for the importer must be selected together with the relevant details stated.

## **Customs Controlled Area**

Where goods are to be removed to a Customs-controlled area, licensed for the purposes of section 56(1)(a), (b) or (g) of the Customs and Excise Act 2018, the Premises Code must be stated. The Premises Code is available from the licensee of the Customs-controlled area.

## **FEE PAYMENT METHOD**

### **Customs Fees**

### **Customs Payment Method**

The method of payment to Customs must be selected.

For declaration types: “**Standard Import**”, “**Simplified Import**” and “**Periodic Import**”, the Customs Payment Method “**Client Deferred**” can only be used where the client has a current Client Deferred Account with Customs.

“**Broker Deferred**” can only be used where the broker/agent of the importer has a current Broker Deferred Account with Customs. “**Broker Deferred**” cannot be used where the client holds a Client Deferred Account.

*Notes:*

- (i) “**Cash**” may be used regardless of a client’s or broker’s account status.
- (ii) The Fee Payment Method cannot be amended once the declaration is cleared.

*Notes on MPI-specific Information:*

- (i) MPI Account Details must also be provided here.
- (ii) Where known, the MPI Account Number and MPI Account Name should be stated.
- (iii) If the MPI Account Number and/or the MPI Account Name are not known then the payment type will be “**Cash**”.

## **OVERRIDE REQUEST**

### **Override Indicator**

The Override Indicator option may be selected to request a previously reported error or to direct a declaration to a Customs officer for manual processing. The reason for the override or manual processing reason must be stated.

## **DOCUMENTS**

### **Permit Details**

Where a permit covering the entire declaration has been issued, the Permit Authority Code must be selected, and the relevant Permit Number issued must be stated.

*Note:* Permits relating to a specific detail line only must be provided at the relevant detail line where they are applicable.

*Notes on MPI-specific information:*

- (i) Imports of some goods may be subject to additional permit requirements in accordance with:
  - a) an Import Health Standard approved under the Biosecurity Act 1993



- b) the Food Act 2014 and/or in associated food standards
- c) the Agricultural Compounds and Veterinary Medicines Act 1997
- d) the Hazardous Substances and New Organisms Act 1996.

(ii) Where a permit to import is required, the permit must be applied for prior to the arrival of the goods and the Permit Number and permit document(s) must be attached to the declaration / entry. Where the permit applies to the whole declaration / entry it must be provided here. If it applies to only a specific part of the declaration /entry, it should be provided at the detail line level.

(iii) Further information on MPI permit requirements is available from the MPI internet site.

### **Document Reference**

Where an additional document or documents relating to the entire declaration is/are available, each document type must be selected and the Document Reference Number for each document must be stated.

### **Attach Documents**

Where permit details and/or a Document Reference Number has been stated, an electronic copy of the associated documents must also be attached. For each attached document, the Attachment Type must be selected, and the name of the attachment stated.

#### *Notes on MPI-specific information:*

(i) Depending on the type of imported goods, there may be requirements to provide certificates attesting that particular requirements have been met. Examples of documents to be attached include phytosanitary and sanitary certificates, food certificates, manufacturer declarations, treatment certificates, etc.

(ii) This information should be provided here where it relates to the whole declaration /entry, or at the detail line level if it only related to part of the declaration/entry.

## **ADDITIONAL INFORMATION**

### **Other Information Codes**

Where an Other Information Code/s relating to the entire declaration / entry applies, the relevant Code Type must be selected and the relevant data stated, where required.

*Note on MPI-specific information:* MPI may have specific Other Information Codes that apply to the entire declaration / entry. The relevant Code Type must be selected, and the relevant data stated, where known.

### **Additional Information Details**

Where Additional Information Details relating to the entire declaration applies, the Relevant Code Type must be selected, and the relevant details stated.

*Notes:*

- (i) The details in relation to handling instructions for a third party, for example a port company, may be specified under the Handling Instructions at the discretion of the Submitter.
- (ii) These handling instructions can be provided as free text in this field (for example, “please keep chilled”). This information will be passed onto the third party by Customs with respect to this declaration.

**Remarks**

Additional information relating to the declaration may be stated in the Remarks field.

**SHIPPING DETAILS**

*Note:* The Shipping Details will vary depending on which Transport Mode has been selected by the Submitter. Where “**Mail**” has been selected the craft name, International Maritime Organization (IMO)/Lloyds Number, Voyage Number and Flight Number will not be required.

*Note on MPI-specific information:* The information requirements for Shipping Details are the same for a “**Primary Industry Import Declaration**” unless stated otherwise.

**Craft Name**

For imports by sea, the registered name of the ship that brings the goods to New Zealand must be stated.

*Note:* The Craft Name must conform to the list published by Customs on the Customs Internet site.

**Voyage Number**

For imports made by sea the Voyage Number must be stated.

*Note:* The Voyage Number is to be obtained from the carrier and relates to the voyage that brings the goods to New Zealand.

**IMO/Lloyds Number**

For imports by sea, the IMO/Lloyds number should be stated if known.

**Flight Number**

For imports by air, the Flight Number must be stated.

*Notes:*

- (i) The Flight Number is to be obtained from the carrier and relates to the flight that brings the goods to New Zealand.
- (ii) The Flight Number must conform to the list published by Customs on the Customs Internet site.

### **Shipment Origin**

The two-character Country Code specifying where the shipment was originally exported from must be selected or stated.

*Note:* The Country Code is based on the ISO 3166-1 two alpha country code standard available from [www.iso.org](http://www.iso.org).

### **Port of Loading**

The five-character Port Code specifying the port where the goods were loaded onto the craft for the final leg of the journey to New Zealand must be stated.

*Notes:*

- (i) The Port of Loading Codes (UN/LOCODE) are available from [www.unece.org](http://www.unece.org).
- (ii) For example, a shipment from Germany that was transhipped in Singapore, must state Singapore (SGSIN) as the Port of Loading and Germany (DE) as the Shipment Origin.
- (iii) The Country of Export field will also be requested at the detail line level.

### **Port of Discharge**

The port where the goods are or are expected to be discharged at in New Zealand must be selected.

### **Carrier Name**

The company name of the transporting Carrier providing the transport of goods to New Zealand should be stated where known.

### **Unique Consignment Reference**

*Notes:*

- (i) The Unique Consignment Reference may be included here if known and relates to any unique reference number that has been assigned to the consignment.
- (ii) The concept of a single, unique Consignment Reference Number that can be used for tracing and verification purposes is only starting to gain some usage internationally but is commonly used for express freight consignments.

## **Total Gross Weight**

Where the declaration is by air or sea the Total Gross Weight of the declaration must be stated in kilograms.

*Note:* Where detail line information is provided for the declaration, the Total Gross Weight of the declaration should be at least the accumulated weight provided later in the Detail Lines. If not, an error message will be returned.

## **Date of Import**

The date of import into New Zealand must be stated or selected for a “**Simplified Import**”.

*Note:* The format is CCYYMMDD. For example, 12 June 2013 would be 20130612.

*Note on MPI-specific information:* The Date of Import must be stated or selected for a “**Primary Industries Import Declaration**”.

## **SHIPMENT DETAILS**

### **Nature of Transaction**

The Nature of the Transaction associated with a shipment, to specify the terms of sale or transfer of ownership, must be selected.

### **Invoice Details**

The invoice number/s relating to the goods must be stated.

### **Incoterms Details**

The Incoterms Details, specifying the delivery or transport terms for each invoice must be stated.

*Note:* Incoterms is the term used to describe the International Chamber of Commerce official rules for the interpretation of trade terms. Incoterms apply to the contract of sale and not to the contract of carriage.

### **Currency Exchange**

The Currency Code used, and the applicable Exchange Rate must be specified.

*Notes:*

(i) This field will determine the exchange rate applicable for the declaration and will translate currency values for the declaration into the equivalent New Zealand dollars (\$NZ).

(ii) The Currency Code and rates of exchange are published fortnightly by the Customs at: <http://www.customs.govt.nz/business/import/customs-exchange-rates/>.

(iii) Where the currency is NZ dollars, the exchange rate must be stated as “1.00”.

(iv) Where the currency and related rate of exchange is not available online at the above Internet site, the Submitter must contact Customs for the applicable rate of exchange and specify the rates in New Zealand dollars (\$NZ) based on the exchange rate provided by Customs.

(v) Currency Exchange can also be stated at the detail line level.

*Note on MPI-specific information:* The Currency Exchange is not required for a “**Primary Industries Import Declaration**”.

### **Bill Details**

For goods imported by air, the “**House Way Bill**” type must be selected, and the relevant bill number stated. If known, the “Master Bill” must also be selected, with the relevant bill number stated. Where, however, a House Way Bill is not applicable, then the “Master Bill” must be selected, and the relevant bill number stated.

For goods imported by sea, the “**Bill of Lading**” type must be selected, and the relevant bill numbers stated. If known, the “Master Bill” type must also be selected with the relevant bill number stated.

For goods imported by mail, the “**Parcel Number**” type must be selected, and the relevant parcel number stated.

### **Total Freight**

#### **Freight (NZD)**

The Total Freight for the shipment in New Zealand dollars must be stated.

*Note:* The Total Freight is the cost of transportation of the goods to New Zealand inclusive of internal costs in the country of exportation.

*Note on MPI-specific information:* A freight amount is not required for a “**Primary Industries Import Declaration**”.

### **Freight Proportioning Method**

Where the declaration covers freight charges which have been proportioned for each consignment in a multi-consignment importation, the method of determining the proportional freight amount must be selected.

## **CONTAINERS**

*Notes:*

- (i) Where goods are transported by sea in a container, information on the container is needed here.
- (ii) Where goods are transported by air, information with respect to the pallet(s) is needed here.
- (iii) Multiple containers can be itemised on separate detail lines. This enables the declaration to be broken down into smaller entities with respect to clearance. For example, where only part of the declaration is of interest to a border agency, providing details on separate detail lines enables other parts of the declaration to not be held up for clearance.

**Container/Pallet Number**

For containers transported by sea, state the Container Number(s).

For pallets, whether imported by sea or air, state a unique sequential number starting with “1”.

**Container/Pallet Size and Type**

For each Container Number, the Container Size and Type must be selected.

*Notes:*

- (i) There are multiple different Container Types.
- (ii) Container Types are outlined in the UN/EDIFACT 8155 Equipment size and description codes available from [www.unece.org](http://www.unece.org).

**Container Status**

For each Container Number, the Container Status must be selected:

- “Empty”
- “Full load”
- “Full, contains multiple LCL consignments”
- “Bulk”

The Number of Packages where “bulk” is selected is “1”.

*Notes:*

- (i) “Empty” means an empty container containing no goods, where the container itself is the goods being imported. Where the container is being used to transport other goods (ie as transport equipment) other requirements will apply as set out in these Rules.
- (ii) “Full load” means goods supplied by one or multiple consignors are packed in the container, and the consignment contains goods for only one consignee.

(iii) **“Full, contains multiple LCL consignments”** means more than one consignment has been packed into the container. The container contains multiple less than full container load (LCL) consignments that individually do not occupy the full space available in a container. The consignments must have at least two different consignees in New Zealand. Another name commonly used and synonymous with this definition is FAK (freight all kinds).

(iv) **“Bulk”** means non-packaged goods (for example grain, gas, liquid or powder), shipped in a specific purpose container.

*Notes on MPI-specific information:*

(i) For each container number, the New Zealand Sea Container Quarantine Declaration must be provided in respect to the cleanliness (Q1), restricted packaging (Q2) and wood packaging (Q3).

(ii) The format is **“Y”** = yes, **“N”** = no.

(iii) Where wood packaging is **“Y”** (yes), responses to QD3a and QD3b must also be stated.

(iv) Further information on the Sea Container Quarantine Declaration can be found on the MPI Internet site.

(v) If the container has been packed overseas by an MPI-approved system holder, the MPI Approved System Number can be stated for each applicable container and the related Sea Container Quarantine Declaration fields can be left blank.

(vi) If the Sea Container Quarantine Declaration is not known, and/or the MPI Approved System Number is not applicable or known then these fields must be left blank.

(vii) Where a Container Quarantine Declaration is left blank, or where the Quarantine Declaration indicates possible biosecurity risk, and/or an MPI Approved System Number is not provided, the container may be subject to inspection by MPI and charges may apply.

### **Seals/Seal Number**

For each Container Number, the Seal Number identifying the seal affixed to that container should be stated.

### **Packaging**

The Package Type and Total Number of packages as listed on the Master Bill or Bill of Lading for each container/pallet number must be stated.

*Note:* The full list of Package Type codes are listed under UN/EDIFACT Recommendation 21 Annex VI available from [www.unece.org](http://www.unece.org).

No packaging information is required for **“Empty”** Container Type or for **“Periodic Import Entries”**.

*Note:* The purpose of this part of the declaration is to associate packages with the relevant container and bill. Where the goods are containerised, the packaging information associated with each container is provided here.

## **CONTAINER PACK LOCATION**

Where known, the Container Pack Location and the address details should be provided.

## **LOCATION OF GOODS**

### **Location of Goods Code**

For goods imported by air, the TSW Premises Code of the cargo terminal operator/consolidator/freight forwarder premises where the goods are located must be stated.

For goods imported by sea, the TSW Premises Code is not required when goods are processed directly at the port of discharge.

For goods imported by sea, where the location is different to the port of discharge, the TSW Premises Code where the goods are located must be stated.

### *Notes on MPI-specific information:*

(i) Where the goods or the container are of biosecurity interest, such goods and containers can only be cleared for movement (prior to biosecurity clearance being given) to a Transitional Facility or Containment Facility approved under the Biosecurity Act 1993.

(ii) The facility's Premises Code must be provided to allow for the movement of uncleared containerised goods.

## **DELIVERY DESTINATION**

Where the delivery of the goods is to a party other than the importer, the Delivery Destination name and address must be stated.

## **DELIVERY NOTIFICATION**

### **Party Code**

The TSW organisation, person or client code should be stated where delivery notification to a third party is required.

### **Party Name**



Where the Party Code is not known or a Party Code has not been assigned, the Party Name of the delivery notification party must be stated.

### **Email**

Where the Party Code is not known or a Party Code has not been assigned, the Email address of the delivery notification party must be stated.

## **SUPPLIER**

### **Supplier Code**

The Supplier Code of each overseas supplier of the imported goods is not required for a “Simplified Import” but may be stated where known.

If the consignment contains distantly taxable goods that have been supplied or re-delivered by a registered person (as that term is defined by section 2 of the Goods and Services Tax Act 1985), that entity must be stated as the supplier.

<p><i>Note on MPI-specific information:</i> The Supplier Code is not required for a “Primary Industries Import Declaration” but may be stated where known.</p>
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### **Supplier Name**

The full name of each overseas supplier of the imported goods must be stated for a “Simplified Import”, where a supplier code has not been stated. The full address details of each supplier must be stated.

<p><i>Note on MPI-specific information:</i> The full name of each overseas supplier of the imported goods must be stated for a “<b>Primary Industries Import Declaration</b>” where a Supplier Code has not been stated. The full address details of each supplier must be stated.</p>
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### **Contact Person**

Where known, the Contact Person for each supplier must be stated.

### **Method(s) of Communication**

At least one Method of Communication type for the supplier must be selected together with the relevant details stated.

## **SELLER**

### **Same as Supplier**

Select where the name of the seller of the goods is the same as the supplier.

If the seller is other than the supplier, the full name of each seller and the seller's address details must be stated.

## **DETAIL LINES**

*Note:* In addition to the whole of the declaration / entry details, information on specific line items must be provided. This additional information is used to separate out items for applying different clearances, tariffs and duties, etc.

### **Goods Description**

The description of the goods must be clearly described and must state the specific nature and type of the goods. The description should not be a generic trade description, catalogue number, tariff concession description, or the text of either a tariff heading, or of a tariff item.

The description must be stated in English.

For every declaration / entry that is made in respect of a used motor vehicle of Tariff heading 87.02, 87.03, 87.04, or 87.05, the Goods Description in the detail line must state:

- (a) The make and year of manufacture of the vehicle;
- (b) The words "Chassis number" followed by the vehicle's chassis number;
- (c) The odometer reading at the time of sale of the vehicle for export to New Zealand;
- and
- (d) The odometer reading of the vehicle at the time of its import to New Zealand.

### **Tariff Item**

The tariff classification of the goods by reference to the Tariff Number and Statistical Key Code according to the "Working Tariff Document of New Zealand" must be stated.

### **Concession Code**

State the applicable Concession Code (if any) issued under section 8 of the Tariff Act 1988 by reference to its number, as published by Customs, or codes issued by Customs to implement sections 145, 151 and 153 of the Customs and Excise Act 2018.

*Note:* The *Consolidated List of Approvals relating to Part II of the Tariff of New Zealand*, also known as the tariff concessions, is available on the Customs internet site. The Concession Code is referred to as the reference number.

### **Country of Export**

Select the Country of Export of the goods.

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.

*Note:* The Country of Export code is based on the ISO 3166-1 two-alpha country code standard available from [www.iso.org](http://www.iso.org).

### **Country of Origin**

Select the country of origin of the goods.

*Note:* The Country of Origin code is based on the ISO 3166-1 two-alpha country code standard available from [www.iso.org](http://www.iso.org).

*Notes on MPI-specific information:*

(i) Where the goods fall within Chapters 2 to 22 of the “Working Tariff Document of New Zealand”, the Region of Origin within the country of origin where the goods were born, reared, slaughtered, manufactured, processed, grown, harvested and exported must be stated.

(ii) The Regional Code to be used is available from the UN/LOCODE subdivision codes available from [www.unece.org](http://www.unece.org)

### **Statistical Quantity**

The Statistical Quantity of the goods, if required by the Tariff item of the goods as set out in the “Working Tariff Document of New Zealand”, must be stated. The Statistical Quantity must be specified to three (3) decimal places.

### **Statistical Unit**

The Statistical Unit, if required by the Tariff item of the goods as set out in the “Working Tariff Document of New Zealand”, must be stated.

### **Supplementary Quantity**

The supplementary quantity must be specified to three (3) decimal places.

### **Supplementary Unit**

The Supplementary Unit, if required by the Tariff item of the goods as set out in the “Working Tariff Document of New Zealand”, must be stated.

*Note:* An example is where goods are classified in a tariff item with the unit of measurement of “lal” (litres of alcohol), the supplementary unit is “LTR” (litres). The number of litres must then be stated in the Supplementary Quantity field.

### **Value in Foreign Currency**

The foreign value for duty in the currency in which the goods are traded must be stated.

## **Currency Code**

Select the Currency Code for the country in which the goods were traded.

## **Value for Duty (NZD)**

State the Value for Duty in New Zealand Dollars (\$NZ).

### *Notes:*

(i) This field will determine the exchange rate applicable for the detail line of the goods and will translate currency values for the goods into the equivalent New Zealand dollars (\$NZ).

(ii) The Currency Code and rates of exchange are published fortnightly by Customs at: <http://www.customs.govt.nz/business/import/customs-exchange-rates/>.

(iii) Where the currency is NZ dollars, the exchange rate must be stated as “1.00”.

(iv) Where the currency and related rate of exchange is not available online at the above Internet site, the Submitter must contact Customs for the applicable rate of exchange and specify the rates in New Zealand dollars (\$NZ) based on the exchange rate provided by Customs.

(v) Currency exchange is also stated at the header level of the entire declaration / entry.

*Note on MPI-specific information:* The currency exchange is not required for a “**Primary Industries Import Declaration**”.

## **Freight**

The freight amount in New Zealand dollars (\$NZ) must be stated. This is the cost of transportation of the goods to New Zealand inclusive of internal costs in the country of exportation.

## **Insurance**

The insurance amount in New Zealand dollars (\$NZ) must be stated. This includes insurance incurred in the exporting country in respect of the goods inclusive of internal costs in the country of exportation.

## **Tariff Duty**

The amount of Tariff Duty payable in New Zealand dollars (\$NZ) must be stated. This includes any excise-equivalent duty that may be payable.

## **Tariff Preference Claimed**

Where applicable, the Tariff Preference type claimed must be selected.

## **Goods and Services Tax**

The amount of Goods and Services Tax payable in New Zealand dollars (\$NZ) in accordance with section 12 of the Goods and Services Tax Act 1985 must be stated.

### **Other Duty/Tax/Fees**

Where applicable, the duty, tax or fee type must be selected with the relevant amount stated for each applicable fee type set out in the NZ Trade Single Window Message Implementation Guidelines for Import Declaration. This includes:

**“Anti Dumping”**

**“Countervailing Duty”**

**“Alcohol Levy (Alcohol Liquor Advisory Council)”**

**“Steel Levy (Heavy Engineering Research Levy)”**

**“Synthetic Greenhouse Levy”**

**“Accident Compensation Corporation Levy”**

**“Petroleum Fuel Monitoring Levy”**

**“Total Amount”**

*Note for MPI-specific information:* The Other Duty/Tax/Fees is not required for a **“Primary Industries Import Declaration”**.

### **Other Valuation Adjustment**

Where applicable, where any valuation adjustment applies, the Adjustment Type must be selected, and the relevant amount stated. The valuation adjustment amount must be stated in New Zealand dollars (\$NZ).

*Note on MPI-specific information:* The Other Valuation Adjustment is not required for a **“Primary Industries Import Declaration”**.

### **Other Classifications**

Where applicable, the Other Classification type must be selected, and the Classification Type stated. The Other Classification types are based on the UN/EDIFACT code 7143 available from Customs, and include:

**“United Nations Dangerous Goods List”** for hazardous goods

**“International/Code of Zoological Nomenclature”**

**“International Code of Nomenclature for Cultivated Plants”**

## **SUPPLIER DETAILS**

### **Importer/Supplier Relationship**

Where a relationship exists between the importer and the supplier, the Relationship Type and relevant supplier must be selected.

## PRODUCT DETAILS

### Product Name

Where applicable, the Product Name must be selected, and the relevant product name stated:

- “brand name”
- “common name”
- “registered name”
- “trade name”

### Product Identifiers

If there are Product Identifiers, the identity type must be selected and the relevant identity number stated, where known.

For motor vehicles, the vehicle identification or chassis number must be stated.

The Global Trade Item Number (GTIN), if applicable must be stated.

#### *Notes on MPI-specific information:*

(i) Where the goods come within the “Working Tariff Document of New Zealand” Chapters 2 to 22, then the goods are of interest to MPI.

(ii) Additional information on the Product Details for such goods may be required by MPI as part of a relevant Import Health Standard, an imported food requirement or an imported agricultural compound or veterinary medicine requirement. Information on whether the goods are subject to an Import Health Standard, an imported food requirement or an agricultural compound or veterinary medicine requirement are available from the MPI Internet site. Provision of the information is necessary for compliance and will facilitate importation of the goods.

(iii) If there are Product Identifiers, the identity type must be selected and the relevant identity number stated, where known:

a) for live animals, any identification mark or number (e.g. identification tag, microchip, tattoo) must be stated if the animal be so marked or identified; in the case of some animals this is a requirement under the National Animal Identification Act 2012 (imported cattle or deer) or the Biosecurity Act 1993.

b) for agricultural compounds and veterinary medicines, in accordance with the Agricultural Compounds and Veterinary Medicines Act 1997.

c) for used machinery, the serial number must be stated, if known.

(iv) Where applicable the Product Characteristic Type must be selected and the Commodity Characteristic stated e.g., for genetically modified goods and for used articles.

(v) MPI-specific Prohibited Codes must be specified for specific tariff types including a range of used equipment and machinery. Information on MPI-specific codes is available from the Customs internet site. For new goods specify “NEW” and for used equipment and machinery specify “MUD”.

(vi) The Product Constituents must be stated, and the relevant percentage of constituent quantity must be stated.

(vii) Where known the “best before date” or the “use by date” must be stated, in the format CCYYMMDD.

(vii) The Lot Number of the goods should be stated.

(ix) The Intended Use Code must be selected, e.g.

**“sale for human consumption”**

**“animal consumption”**

**“laboratory analysis”**

**“trade sample not for sale”**

**“personal use”**

**“import for re-export”**

**“seed for sowing”**

(x) Where the Intended Use Code is not known, a statement that describes the Intended UseText of the goods must be stated.

## **TEMPERATURE DATA**

### **Storage Temperature**

The Storage Temperature required to be maintained for the goods, or in a container, or in a conveyance, may be stated. The temperature must be stated in Celsius. Negative temperatures must be preceded by a minus (-) sign.

### **Minimum Storage Temperature**

The Minimum Storage Temperature required to be maintained for the goods, or in a container, or in a conveyance, may be stated. The temperature must be stated in Celsius. Negative temperatures must be preceded by a minus (-) sign.

### **Maximum Storage Temperature**

The Maximum Storage Temperature required to be maintained for the goods, or in a container, or in a conveyance, may be stated. The temperature must be stated in Celsius. Negative temperatures must be preceded by a minus (-) sign.

## **ITINERARY**

Where applicable, the country(ies) where goods have passed through en route to New Zealand from the original country of export must be stated.

*Notes:* The Country Codes to be used to outline the itinerary is based on the ISO 3166-1 two-alpha country code standard available from [www.iso.org](http://www.iso.org).

## **PACKAGING**

### **Type of Packages**

The Type of Packages listed on the bill of lading, waybill or parcels post must be selected.

### **Number of packages**

The Number of Packages relevant to each package type listed on the bill of lading, waybill or parcel must be stated.

### **Package Volume (m3)**

The total volume in cubic metres of each relevant package type must be stated.

### **Shipping Marks**

The Shipping Marks and numbers on each relevant package type must be stated.

#### *Notes:*

- (i) Shipping marks are generally numbers printed on the outside of the package.
- (ii) No packaging information is required for “Empty” Container Type or for Periodic Imports.

#### *Notes on MPI-specific information:*

- (i) The Packing Material Description is required where any organic matter has been used for packaging and a description of the type of material used must be stated. For some types of goods, the packing material and how the goods are to be transported is prescribed in an import health standard.
- (ii) For each container or pallet number, the packaging details must be stated.



(iii) A Preferred Treatment Provider can be identified using the Trade Single Window premises code for that provider. Where the goods are to be treated and the Preferred Treatment Provider has not been stated, then this may be sought by MPI.

(iv) If the goods are to be transferred to a Transitional Facility or Containment Facility in accordance with the Biosecurity Act 1993, the Trade Single Window premises code for that facility must be stated for each applicable container.

(v) The full name of the Transitional Facility or Containment Facility can be stated if the premises code is not known for a “**Primary Industries Import Declaration**”.

## **GOODS MEASURE**

### **Gross Weight Item Level (kg)**

The gross weight of each detail line must be stated. The weight must be stated in kilograms and include the packaging but must exclude the transport equipment.

### **Net Weight Item Level (kg)**

The net weight of each detail line must be stated. The weight must be stated in kilograms and exclude any packaging or transport equipment.

#### *Notes on MPI-specific information:*

For goods which fall within Chapters 6, 7, 8, 10 and 12 of the “Working Tariff Document of New Zealand” (animal and plant products), the full name and address details must be stated, where:

(a) the Grower is different to the Supplier of the goods; and/or

(b) the Producer of processed food of plant or animal origin is different to the Supplier of the goods. A Producer includes a person or organisation involved in the production and harvesting of animal and plant products; and/or

(c) the Manufacturer who manufactured the goods is different to the Supplier.

## **DOCUMENTS**

### **Permit Details**

Where a Permit has been issued relating to goods at detail line level only, the Permit Authority Code must be selected, and the relevant Permit Number issued must be stated.

#### *Notes on MPI-specific information:*

(i) Imports of some goods may be subject to additional permit requirements in accordance with:

- (a) an Import Health Standard approved under the Biosecurity Act 1993
- (b) the Food Act 2014 and/or in associated food standards
- (c) the Agricultural Compounds and Veterinary Medicines Act 1997
- (d) the Hazardous Substances and New Organisms Act 1996.

(ii) Where a permit to import is required, the permit must be applied for prior to the arrival of the goods and the Permit Number and permit document(s) must be attached to the declaration / entry. Where the permit applies for a specific part of the declaration / entry, then it must be provided here in the Detail Line. If it applies to the whole declaration / entry, it should be provided at the whole of entity level.

(iii) Further information on MPI permit requirements is available from the MPI internet site.

### **Document Reference**

Where an additional document or documents relating to goods at detail line level only, each Document Type must be selected and the Document Reference Number for each document must be stated.

### **ADDITIONAL INFORMATION**

#### **Other Information Codes**

Where an Other Information Code/s relating to goods at detail line level only applies, the relevant Information Code Type must be selected and the relevant data stated, where required.

#### **Overseas Registered Supplier and Prepaid GST Indicator (required for OSR consignments)**

If the goods covered by the detail line are distantly taxable goods and have been supplied or re-delivered by a registered person (as that term is defined by section 2 of the Goods and Services Tax Act 1985):

- a) state 'OSR' as an Other Information Code type, and the GST registration number of that registered person (as a single string of numbers without separators such as spaces, dots or hyphens) as the associated Other Information Data; and
- b) indicate whether GST payable on the consignment has been collected by the registered person by stating 'OSP' as an Other Information Code type, and 'Y' for yes or 'N' for no as the associated Other Information Data.

#### **Low Value Goods Exclusion from Write-off**

If the goods covered by the detail line are:

- a) part of a consignment with a value for duty of NZ\$1,000 or less, or
- b) are distantly taxable goods and have been supplied by a registered person (as that term is defined by section 2 of the Goods and Services Tax Act 1985);

and the goods are goods described in regulation 70(3) of the Customs and Excise Regulations 1996, then state 'LVX' as an Other Information Code type.

### **Prohibited Codes**

Where applicable, the Prohibited Goods Code Type must be selected. A Permit may be required for the import of these goods.

*Note on MPI-specific information:* MPI-specific Prohibited Codes must be specified for specific tariff types including a range of used equipment and machinery. Information on MPI-specific codes is available from the Customs internet site. For new goods, specify “**NEW**”. For used equipment and machinery, specify “**MUD**”.

### **Additional Information Details**

Where Additional Information Details relating to goods at detail line level only applies, the relevant code type must be selected, and the relevant details stated.

## Explanatory Note

*This note is not part of the rules but is intended to indicate their general effect.*

These rules, which come into force on 9 September 2024, are the Customs (Deemed Entry of Goods) Rules 2024. These rules replace the Customs (Deemed Entry of Goods) Rules 2021 (the **Former Rules**).

These rules prescribe the form and manner for simplified import declarations and inward cargo report write-off requests, which can be provided to Customs for the purposes of engaging an import entry deeming mechanism in regulation 26(1)(c) of the Customs and Excise Regulations 1996. The key provisions are as follows:

- *Rules 2.1 to 2.3* prescribe what document be provided by Customs in relation to certain classes of goods
- *Rules 3.1 to 3.3* set out the form and manner of simplified import declarations
- *Rules 4.1 to 4.3* set out the form and manner of inward cargo report write-off requests
- *Schedules 1 and 2* set out the detailed requirements for the form and manner of, and information to be provided in, simplified import declarations.

These rules do not substantially alter the effect of the Former Rules, but instead modernise the drafting and structure of them.

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These rules are secondary legislation, under the Legislation Act 2019. They are published on the New Zealand Customs Service's website: [www.customs.govt.nz](http://www.customs.govt.nz).

These rules are administered by the New Zealand Customs Service.

Date of notification in the *Gazette*: 9 August 2024.

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