



Moving & Storage Ltd

"Experience & Advice You Can Trust"

## A GUIDE TO IMPORTING PRIVATE MOTOR VEHICLES INTO NEW ZEALAND

MOTOR CARS AND MOTOR CYCLES ARE DUTY FREE AND MAY ALSO BE IMPORTED FREE OF GOODS AND SERVICES TAX (GST) WHERE THE FOLLOWING CRITERIA ARE MET:

- You have personally owned and used the vehicle for at least one year before the date of your departure for New Zealand, or the date on which the vehicle is surrendered for shipping, whichever is earlier;
- The vehicle is being imported for your own personal use and not for sale, gift or disposal in any other way
- **YOU MUST BE IN NEW ZEALAND ON ARRIVAL OF THE VEHICLE AND HOLD ONE OF THE FOLLOWING PRIOR TO VESSEL ARRIVAL:**
- A current New Zealand passport
- A current Australian passport
- A current New Zealand Residence visa or permit or a current New Zealand returning resident's 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 Long Term Business Visa of 9 months or more
- A current New Zealand visitor's visa or permit that was issued for a minimum of three years

Where the above criteria are not met GST will apply.

Campervans attract import duty and GST.

### CALCULATION OF GST

The Customs value on which GST is calculated is determined as equal to the purchase price paid by the importer less:

a/ Any overseas duties or taxes included in the purchase price paid which have been rebated or refunded before the vehicle arrives in New Zealand

b/ An allowance for depreciation if the vehicle has been personally owned and used by the importer for not less than 3 months prior to the date the vehicle was handed in for shipment or the date the owner departed for New Zealand, whichever is the earliest.

### CUSTOMS CLEARANCE

You will be required to attend a Customs interview to sign a Deed of Undertaking confirming that you will not sell or dispose of the vehicle within 2 years of importation, failing which GST will apply. Please note that if you import personal effects in a vehicle the vehicle will require steam cleaning on arrival and the effects will be subject to additional customs / MAF clearance charges. In order to proceed with the Customs clearance the following documentation will be required:

- A copy of the Vehicle registration papers showing ownership for 12 months or more. Must be registered under the clients name.
- Proof of purchase – this must include the date you purchased the vehicle, the amount paid and a description of the vehicle under the clients name, on company letterhead. If privately purchased please supply a letter from the previous owner, change of ownership papers and a bank statement to show funds paid and the date.
- Freight costs paid EXCLUDING pick up, pack and delivery
- Insurance costs paid
- Client Code application form

### QUARANTINE CLEARANCE & FUMIGATION

All vehicles are subject to Quarantine inspection by the MAF Biosecurity of New Zealand and will be devanned at our Customs and MAF bonded transitional facility. Please ensure the vehicle is thoroughly cleaned and vacuumed prior to shipment, paying particular attention to the wheel arches, the underside and engine compartment and interior, passenger and boot compartments. If the vehicle fails the inspection it will be cleaned and booked for re-inspection at a later date.

### PERSONAL EFFECTS IN A VEHICLE

It is not recommended that you pack personal belongings in the vehicle, however a full and separate inventory list must be supplied for clearances as the goods will be removed for MAF inspection of the vehicle. If this is not done you may be subject to a fine and the vehicle and contents may be seized.

## **MOTOR VEHICLE LEGISLATION**

The NZ Transport Agency (NZTA) is responsible for the certification, registration and licensing of vehicles in New Zealand. When a vehicle is imported it must go through a process called entry certification. This process checks the vehicle is in a roadworthy condition, has not been crashed or water damaged, and is legally the importer's property. New Zealand seeks to limit the importation of older used vehicles from overseas, which are designed to meet lower safety and emissions standards than newer vehicles. Used imported vehicle must therefore meet a number of international vehicle standards and this is determined during the entry certification process. The importer is responsible for supplying evidence of a vehicles compliance with New Zealand legal requirements in particular compliance of the vehicle with relevant approved standards. You are advised to contact the vehicle manufacturer to obtain a 'Compliance Certificate'. A vehicle that was registered overseas is therefore not automatically able to be registered in New Zealand. Determining whether a vehicle meets these standards can be a complex task. To assist vehicle importers with this, NZTA has appointed several agents to manage the process. These agents are:

- **Automobile Association (AA) Website:**  
<http://www.aa.co.nz/Pages/default.aspx>
- **Vehicle Inspections NZ (NZTA) Website:**
- <http://nzta.govt.nz/>
- <http://www.nzta.govt.nz/vehicle/importing/index.html>
- **NZ Customs Importing Vehicles. Website:**
- <http://www.customs.govt.nz/library/Fact+Sheets/Fact+Sheet+29+-+Advice+on+Private+Motor+Vehicle+Imports.htm?pageType=print>

This information is not definitive and is intended as a guide only. Destination regulations can change without notice and for specific guidance we strongly recommend that you obtain direct rulings from the New Zealand Customs Service, [www.customs.govt.nz](http://www.customs.govt.nz)