

Tariff (Concession) Amendment Order (No 2) 2007

Preamble

At Wellington this 15th day of October 2007

Pursuant to section 9 of the Tariff Act 1988, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

Contents

	Page
1 Title	1
2 Commencement	1
3 Tariff amended	1
Schedule	2

New concession reference number 80

- 1 Title**
This order is the Tariff (Concession) Amendment Order (No 2) 2007.
- 2 Commencement**
This order comes into force on 15 November 2007.
- 3 Tariff amended**
Part 2 of the Tariff is amended by omitting the item relating to concession reference number 80 and substituting the item re-

lating to concession reference number 80 set out in the Schedule.

Schedule r 3
New concession reference number 80

Concession reference number	Class of goods	Rates of duty	
		Normal tariff	Preferential tariff
80	Passengers' baggage and effects falling within the following descriptions and criteria that are not intended for any other person, or for gift, sale, or exchange: <ul style="list-style-type: none"> (a) wearing apparel and other personal effects: (b) aircraft and small ships that are imported by a person who— <ul style="list-style-type: none"> (i) has arrived in New Zealand and, on the date of arrival, holds a document authorising residence in New Zealand; and (ii) has resided or been domiciled outside New Zealand for the whole of the 21month period preceding his or her arrival; and 	Free	..

Conces- sion ref- erence number	Class of goods	Rates of duty	
		Nor- mal tariff	Prefer- ential tariff
	(iii) has personally owned and used the aircraft or small ship overseas for at least 1 year before the earliest of the following: <ul style="list-style-type: none"> (A) the date of the person's departure for New Zealand: (B) the date on which the aircraft or small ship is surrendered for shipping: (C) if the aircraft or small ship is not imported as cargo, the date of its departure for New Zealand; and 		
	(iv) gives a concession reference 80 undertaking:	Free	..
(c)	motor vehicles (including motorcycles) that are imported by a person who--		

		Rates of duty	
Conces- sion ref- erence number	Class of goods	Nor- mal tariff	Prefer- ential tariff
	<ul style="list-style-type: none"> (i) has arrived in New Zealand and, on the date of arrival, holds a document authorising residence in New Zealand; and (ii) has resided or been domiciled outside New Zealand for the whole of the 21 month period preceding his or her arrival; and (iii) has personally owned and used the motor vehicle overseas for at least 1 year before the earlier of the following: <ul style="list-style-type: none"> (A) the date of the person's departure for New Zealand; (B) the date on which the motor vehicle is surrendered for shipping; and 		

Conces- sion ref- erence number	Class of goods	Rates of duty	
		Nor- mal tariff	Prefer- ential tariff
	(iv) gives a concession reference 80 undertaking:	Free	..
	(d) ships that are imported by a person who—		
	(i) has arrived in New Zealand to live for the first time and, on the date of arrival, holds a document authorising residence in New Zealand; and		
	(ii) gives a written undertaking, in the form that a Customs officer may require, that the ship will not be used in a commercial capacity for hire, or for the transport of cargo or the carriage of passengers for reward, within 2 years from the date of importation; and		
	(iii) has personally owned and used the ship overseas for at least 1 year before the earliest of the following:		

		Rates of duty	
Conces- sion ref- erence number	Class of goods	Nor- mal tariff	Prefer- ential tariff
	(A) the date of the per-son's departure for New Zealand:		
	(B) the date on which the ship is surrendered for shipping:		
	(C) if the ship is not imported as cargo, the date of its departure for New Zealand; and		
	(iv) gives a concession reference 80 undertaking:	Free	..
	(e) household or other effects imported by a person who—		
	(i) has arrived in New Zealand and, on the date of arrival, holds a document authorising residence in New Zealand; and		

Conces- sion ref- erence number	Class of goods	Rates of duty	
		Nor- mal tariff	Prefer- ential tariff
	(ii) has resided or been domiciled outside New Zealand for the whole of the 21 month period preceding his or her arrival; and		
	(iii) has personally owned and used the effects outside New Zealand before the date of his or her departure for New Zealand.	Free	..

NOTE

If goods falling within the description and criteria in this concession are imported into New Zealand more than 5 years after the arrival of the passenger into New Zealand, the goods may be admitted under this concession only with the consent of a Customs officer.

DEFINITIONS

In this concession—

**concession reference 80
undertaking**

		Rates of duty	
Conces- sion ref- erence number	Class of goods	Nor- mal tariff	Prefer- ential tariff

means a written undertaking, in the form required by a Customs officer, that if the relevant goods are sold or otherwise disposed of within 2 years from the date of their importation, the person signing the undertaking will immediately pay to Customs—

- (a) the Customs charges that would have applied if duty were levied on the goods, at the time of their importation, under Part 1 of the Tariff; or
- (b) any lesser sum that may be required.

document authorising residence in New Zealand means any of the following:

- (a) a New Zealand passport:
- (b) an Australian passport:
- (c) a current New Zealand residence visa or permit, or a current returning resident's visa or permit:

Conces- sion ref- erence number	Class of goods	Rates of duty	
		Nor- mal tariff	Prefer- ential tariff
	(d) a current permanent residence visa (including a resident return visa) issued by the Government of the Commonwealth of Australia:		
	(e) a current work visa or work permit that was issued for a minimum of 12 months:		
	(f) a current work visa or work permit, issued under the Long Term Business Visa policy, that was issued for a minimum of 9 months:		
	(g) a current visitor's visa or permit that was issued for a minimum of 3 years		
	personally owned , in relation to aircraft, ships (including small ships), and motor vehicles (including motor cycles), includes such goods that—		
	(a) were leased by the importer—		

Conces- sion ref- erence number	Class of goods	Rates of duty	
		Nor- mal tariff	Prefer- ential tariff
	<ul style="list-style-type: none"> (i) under a lease agreement, the terms of which are fully complied with before property passes to the importer, and before the goods are imported into New Zealand; and (ii) for at least 1 year before the earlier of the date on which the importer departed from the country of exportation to New Zealand and the date on which the goods were surrendered for shipping or exported to New Zealand; or (b) were purchased by the importer by way of a hire purchase agreement in circumstances where— 		

Conces- sion ref- erence number	Class of goods	Rates of duty	
		Nor- mal tariff	Prefer- ential tariff
	<ul style="list-style-type: none"> (i) the terms of the hire purchase agreement are fully complied with before property passes to the importer, and before the goods are imported into New Zealand; and (ii) the importer had possession of the goods for at least 1 year before the earlier of the date on which the importer departed from the country of exportation to New Zealand and the date on which the goods were surrendered for shipping or exported to New Zealand 		
	<p>small ship means a ship that is either of the following:</p> <ul style="list-style-type: none"> (a) a sailing vessel that— <ul style="list-style-type: none"> (i) in the sailing condition does not exceed 2.5 metres in width at any section; and 		

		Rates of duty	
Conces- sion ref- erence number	Class of goods	Nor- mal tariff	Prefer- ential tariff
	<ul style="list-style-type: none"> (ii) does not exceed 1 000 kilograms unladen weight; and (iii) does not incorporate any device for propelling the vessel by power (for example, an auxiliary motor); and (iv) is not of the deep keel type: 		
	<ul style="list-style-type: none"> (b) a powered vessel that— <ul style="list-style-type: none"> (i) does not exceed 7 metres in length; and (ii) does not exceed 2.5 metres in width at any section; and (iii) does not exceed 1 250 kilograms all up unladen weight (ie with driving units and transmissions) or 800 kilograms unladen weight when imported without driving units and transmissions 		

Diane Morcom,
Clerk of the Executive Council.

Explanatory note

This note is not part of the order, but is intended to indicate its general effect.

This order, which comes into force on 15 November 2007, replaces the item relating to concession reference number 80 in Part 2 of the Tariff. The concession provides a concession from duty on passengers' baggage and effects, including ships, aircraft, motor vehicles, and household effects. The item has been redrafted for clarity, but makes only one substantive change.

The current concession applies, broadly, to people who have a right to permanent residence in New Zealand and who satisfy various other conditions that are not affected by this order. As a result of this amendment the concession will now apply to holders of any of the following:

- a New Zealand passport:
- an Australian passport
- a current New Zealand residence visa or permit, or current 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 work visa or work permit that was issued for a minimum of 12 months: a current work visa or work permit, issued under the Long Term Business Visa policy, that was issued for a minimum of 9 months:
- a current visitor's visa or permit that was issued for a minimum of 3 years.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 18 October 2007.
