



Tariff (Concessions) Amendment Order 2004

Silvia Cartwright, Governor-General

Order in Council

At Wellington this 6th day of December 2004

Present:

Her Excellency the Governor-General in Council

Pursuant to section 9(1) of the Tariff Act 1988, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

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2	Commencement		New paragraphs (C) and (CA) of
3	Tariff amended		Concession Reference Number 80

Order

- 1 Title**
This order is the Tariff (Concessions) Amendment Order 2004.

- 2 Commencement**
This order comes into force on the 28th day after the date of its notification in the *Gazette*.

3 Tariff amended

The Tariff is amended by omitting paragraph (C) of Concession Reference Number 80 of Part II and the note that appears immediately below that paragraph, and substituting the new paragraphs (C) and (CA) and the note set out in the Schedule.

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Schedule
New paragraphs (C) and (CA) of Concession
Reference Number 80

Concession reference number	Class of goods	Rates of duty	
		Normal tariff	Preferential tariff
	(C) Motor vehicles (including motorcycles) which are imported by a person who—		
	(i) has arrived in New Zealand with the legal authority to take up or resume permanent residence; and		
	(ii) for the whole of the period of 21 months preceding his or her arrival, has resided outside New Zealand or has been domiciled outside New Zealand; and		
	(iii) has personally owned and used the vehicle overseas for at least 1 year before the date of his or her departure for New Zealand, or for at least 1 year before the date that the vehicle is surrendered for shipping; whichever is the earlier; and		

Concession reference number	Class of goods	Rates of duty	
		Normal tariff	Preferential tariff
	(iv) gives a written undertaking, in the form that a Customs officer may require, that if the vehicle is sold or otherwise disposed of within 2 years from the date of its importation, he or she will forthwith pay to Customs the Customs charges that would have applied if duty was levied on the goods, at the time of their importation, under Part I of the Tariff, or pay to Customs a lesser sum that may be required		
	(CA) Ships which are imported by a person who—		Free
	(i) has the intention of forthwith taking up permanent residence in New Zealand for the first time, and has the legal authority to do so; and		
	(ii) has personally owned and used the ship overseas for at least 1 year before the date of his or her departure for New Zealand, or for at least 1 year before the date that the ship is surrendered for shipping (or, where the ship is imported other than as cargo, the date of its departure for New Zealand); whichever is the earlier; and		

Concession reference number	Class of goods	Rates of duty	
		Normal tariff	Preferential tariff
	(iii) gives a written undertaking, in the form that a Customs officer may require, that if the ship is sold or otherwise disposed of within 2 years from the date of its importation, he or she will forthwith pay to Customs the Customs charges that would have applied if duty was levied on the goods, at the time of their importation, under Part I of the Tariff, or pay to Customs a lesser sum that may be required; and		
	(iv) 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		Free
	Note— For the purposes of paragraphs (B), (C), and (CA) of Concession Reference Number 80, the expression “personally owned” extends to ships, aircraft, and motor vehicles, including motorcycles (in this note collectively referred to as “those goods”), as follows: (a) those goods that were leased by the importer for a period of at least 1 year prior to—		

Concession reference number	Class of goods	Rates of duty	
		Normal tariff	Preferential tariff
	(i)	the date on which the importer departed from the country of exportation to New Zealand;	
		or	
	(ii)	the date on which those goods were surrendered for shipping to New Zealand—	
		whichever is the earlier; or	
	(b)	those goods that were purchased by way of a hire purchase agreement in circumstances where the importer has had possession of the ship, aircraft, or motor vehicle for at least 1 year prior to—	
		(i)	the date on which the importer departed from the country of exportation to New Zealand;
			or
		(ii)	the date on which the goods were surrendered for shipping to New Zealand—
			whichever is the earlier—
		provided that, in both instances, the terms of the lease or of the hire purchase agreement, as the case may be, must have been complied with in full by the importer prior to property in the goods passing to the importer, and prior to their importation into New Zealand.	

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 the 28th day after the date of its notification in the *Gazette*, amends Tariff Concession Reference Number 80 in Part II of the Tariff. That concession relates to passengers' baggage and effects that—

- are not intended for any other person or persons or for gift, sale, or exchange; and
- fall within certain specified descriptions and criteria.

The existing paragraph (C) in that concession relates to motor vehicles and ships that are imported into New Zealand by persons taking up permanent residence for the first time.

The new paragraph (C) substituted by this order effectively retains the same concession for motor vehicles, but provides for that concession to apply to persons who are taking up or resuming permanent residence in New Zealand.

The new paragraph (CA) retains the same concession for ships.

A consequential effect of this order is to remove, by virtue of section 12(4)(e) of the Goods and Services Tax Act 1985, the goods and services tax requirement on motor vehicles that are imported into New Zealand by persons who are taking up or resuming permanent residence in New Zealand.

Issued under the authority of the Acts and Regulations Publication Act 1989.

Date of notification in *Gazette*: 9 December 2004.

This order is administered in the Ministry of Economic Development.
