

SECOND SCHEDULE
Exemptions Created
Classes of Goods

Catalogues for stamps and coins

Combination trim regardless of tariff classification

Hand-made paper and paperboard; paper printed with an "overall" design (such as + or -) commonly used by clothing manufacturers in making patterns

Necks and inserts for hot water bottles

Pallets, used in the handling of goods, laden or unladen, when imported temporarily under such security as the Collector may require that the pallets will be exported

Parts when declared by a manufacturer for use by him only in the manufacture of artificial limbs, surgical boots and amputee's socks

Pewterware of Tariff Chapter 83

Spare and service parts of life rafts and life jackets

Stoppers for hot water bottles

Tampons, being sanitary pads designed for internal wear

Textile fabrics, textile fabrics in combination with one another, textile fabrics in combination with any other material (but excluding bonded fibre fabrics whether or not in combination with textile fabrics and elastic fabrics etc of Item Code 59.180) regardless of tariff classification on declaration by a footwear manufacturer for use by the manufacturer only in the making of footwear, or on declaration by an importer, that they will be sold only to a footwear manufacturer for making footwear

Vessels engaged in services between New Zealand and other countries

Woven fabrics containing man-made discontinuous fibres backed with paper or artificial plastic (including cellulose acetate) sheet and weighing not less than 203 grams per square metre, commonly used for making lampshades classified under items of Tariff Chapter 59

Personal gifts (other than motor vehicles), from a person or persons abroad, on production of evidence to the satisfaction of the Collector of Customs that the gift is bona fide

Motor vehicles gifted between parent/son or parent/daughter, or between brother/sister, on production of evidence to the satisfaction of the Collector of Customs that the gift is bona fide and that the donor:

- 1 has owned and used the vehicle for a minimum of two years; and
- 2 is a permanent resident of an overseas country; and
- 3 will pay the freight, insurance and any other charges to ship the vehicle to New Zealand

Goods (other than television advertising film), which -

- 1 do not exceed in value in respect of any one importation the sum of three hundred dollars (\$300) (CIF and E. New Zealand currency); and
- 2 are not part of an ongoing arrangement to import on a regular basis; and
- 3 are not imported in connection with a contract of sale and purchase whenever effected, which has been negotiated or solicited in New Zealand; and
- 4 are not imported at the same time as any other goods despatched from the same country of origin by the same exporter -
 Provided that goods imported at the same time as any other despatched from the same country of origin by the same exporter shall be allowed the benefit of this exemption if the importer satisfies the Collector the goods comply with all other conditions of this exemption

Heirlooms which qualify for admission under Part II, Ref 70 of the Customs Tariff

Passengers' baggage and effects imported under Tariff Ref 80 of Part II of the Customs Tariff which are not intended for any other person or persons or for gift, sale, or exchange -

- a Wearing apparel and other personal effects which are the property of the person bringing them to New Zealand;
- b Household or other effects, subject to such conditions as the Minister may prescribe, which are imported by a person who satisfies the Collector that the importer intends henceforth to reside permanently in New Zealand, that the importer has resided or been domiciled outside New Zealand for the whole of the period of 21 months preceding arrival in New Zealand, and that the effects have been personally owned and used by the importer outside New Zealand before the date of departure for New Zealand.

Provided that if the wearing apparel, other personal effects, or household or other effects are not imported within 5 years after the date of arrival in New Zealand of the person by whom they have been owned and used, they shall be admitted under this item only with the