

**SECOND SCHEDULE - Exemption Created - (Continued)**Classes of Goods  
consent of the Minister

A motor vehicle, which is the personal property of the importer, and has been owned and used by the importer, and registered in the name of the importer overseas for a period of 90 days prior to delivery for export to New Zealand. Provided that:

- a Only one vehicle per importer may be imported under this exemption in any 12 month period; and
- b For the purposes of this exemption the expression "used" means driven by the importer, on public roads, other than for the purpose of, or for purposes incidental to, testing or registering the vehicle, or delivering the vehicle for export to New Zealand.

Motor vehicles which are not intended for any other person or persons or for gift, sale or exchange and are imported by a person who satisfies the Collector -

- 1 that the person intends henceforth to reside permanently in New Zealand; and
- 2 that for the whole of the period of 21 months preceding arrival in New Zealand the importer has resided outside New Zealand or has been domiciled outside New Zealand; and
- 3 that, in respect of every such vehicle, that the importer has personally owned and used the vehicle for at least 1 year before the date of the importers departure for New Zealand or the date of shipment of the vehicle, whichever is the earlier

Goods (other than motor vehicles) which are imported as accompanied baggage by a passenger arriving in New Zealand; and

- 1 are carried in the same vessel or aircraft as the passenger; and
- 2 are for the passengers' own personal use or as bona fide personal gifts; and
- 3 are not for the purposes of sale, business, or for use in the trade, calling or profession of the passenger; and
- 4 are not imported on behalf of any other person or persons

Goods (other than motor vehicles) which qualify for admission under the duty concession for crew members' baggage and effects admitted under Part II of the Customs Tariff

Goods admitted free of duty under the Diplomatic Immunities and Privileges Act 1968, for the use of Diplomatic and Consular Officers, Trade Commissioners or other accredited representatives of any Commonwealth or foreign Government, of the United Nations, or of any specialised agency of the United Nations

Goods being the produce of New Zealand and manufactured goods of any origin, temporarily exported from New Zealand for repair (i.e. restoration to a sound condition) or for use or exhibition outside New Zealand or as patterns, re-imported within four years from the date of exportation, provided that no alteration, other than repair, has taken place in the character of the goods since the time of exportation

Goods being the property of the Governor-General at the time of entry for home consumption and not imported or purchased by the Governor-General for the purposes of sale

Goods clearly intended as spare parts for the repair or maintenance of containers for export

The following goods designed or produced exclusively for religious purposes; viz:

- Braids and trimmings incorporating religious motifs;
- Communion 'glasses' and plates of plastic;
- Crucifix corpus figures;
- Statues of religious subjects including statues incorporated in shrines;
- Sunday school and day school lesson sheets and cards;
- Paintings, pictures and drawings, unframed;
- Slides and films;
- Tracts, handbills and folders; and
- Other goods designed or produced for use in and of a kind used exclusively in the practice of religion or as equipment for places of worship approved by the Minister of Customs under Part II, Reference 90 of the Customs Tariff

Goods exported from New Zealand for such purposes as may from time to time be approved by the Minister, either generally or in any particular case, and not admissible under section 164 of the Customs Act 1966, viz:

- 1 Knitted fabrics of New Zealand origin which are re-imported after printing overseas;
- 2 Slink skins of New Zealand origin which are re-imported after being sueded overseas;