

tariff item numbers and products which qualify for concessionary entry and which, in general, may be admitted free of duty from all sources.

Unless stipulated in the tariff, or if concessionary entry applies, duty is assessed as a percentage of the current domestic value of the goods concerned.

Tariff Preferences

To qualify for preferential rates of duty, goods must be:

- wholly Canadian products;
- wholly manufactured from materials that are either raw materials or partly manufactured materials, if these are of a type specifically provided for in the New Zealand Tariff (a list of such materials can be obtained from New Zealand Customs or through the Canadian High Commission, Wellington); or
- partially manufactured in Canada, provided the final manufacturing process was performed in Canada and at least half of the factory or works cost of the article in its finished state is of Canadian origin and/or that of another country with preferential privileges.

Concessionary Entry

Upon receipt of an application, the New Zealand Department of Customs may grant concessionary entry of "free from all sources" for products not available locally. If granted, preferential margins are temporarily suspended for the duration of the order.

Value for Duty

Since July 1, 1982, value for duty has been assessed in light of the principles of the General Agreement on Tariffs and Trade (GATT) on value for duty. This agreement provides for an assessment system under which value for duty is established on the basis of the actual price paid or chargeable for the imported goods.

Documentation

The official invoice and accompanying certificates are usually combined into one form which includes invoice, certificate of value and certificate of origin.

Documents should be carefully prepared and include all relevant information. This is particularly important where the goods in question qualify for preferential rates of duty.