

An important change has been made in the way New Zealand Customs Service interprets Section 116 of the Customs and Excise Act 1996, which governs "Temporary Imports" into New Zealand.

Previously, goods temporarily imported into New Zealand for winter testing e.g. tyres and rims, were permitted to be destroyed in New Zealand rather than exported out of the country. The new regulations mean that:

**All goods imported into New Zealand under a temporary import agreement MUST now be exported out of New Zealand.**

Essentially, in the past SHPG clients have been able to import tyres and rims and then destroy them rather than export back out of the country. This is no longer permitted.

Clients planning to leave tyres, rims or equipment in New Zealand should now advise their freight forwarder so that necessary instructions can be issued for goods to be entered on arrival in New Zealand with the payment of GST/Duty.

Alternatively, if at the completion of testing SHPG clients decide to leave tyres, rims or equipment in New Zealand but the goods have been entered on Temporary Import basis then clients must advise immediately the freight forwarder who handled the importation so that they can lodge a completion entry with NZ Customs and pay the relevant GST / Duty.

The two exceptions to this rule are as follows:

1. **If the goods are unintentionally damaged or destroyed while in New Zealand.**  
(An example of this is if a vehicle or equipment was so damaged as a result of an accident that it could not reasonably be exported or if tyres or rims were destroyed by accidental fire.

*(Substantiating documentary and photographic evidence would be required.)*

2. **If all duties and GST have been paid on the goods.**

### **Important.**

If you have met either of the above exceptions then all tyres, rims and/or equipment left at SHPG at the completion of testing must be destroyed in a way that renders them commercially unusable.

SHPG will not be held responsible for any tyres, rims or equipment left at the Proving Ground that have not been rendered obsolete and where such items could be taken by unauthorised persons for commercial or industrial advantage.

### **In Summary:**

If you wish to leave tyres, rims or any other equipment in New Zealand you must:

- 1) Pay all duties and GST on the goods before destruction, either on arrival into NZ or at the completion of testing.
- 2) Destroy in a way which makes the goods commercially unusable.
- 3) Pay all disposal costs. SHPG can assist with organising disposal.