

Tariff Concession Approvals, Withdrawals and Declines Notice (No. 11) 2026

I, Joshua Hunt, Customs Technical Specialist, Trade Revenue and Compliance, New Zealand Customs Service, acting pursuant to section 8 of the Tariff Act 1988 under delegated authority hereby:

- a. in accordance with Part II of the Tariff approve in respect of the entry of goods listed in the First Schedule to this notice the rates of duty or exemptions from duty specified in that Schedule with effect from the first day of the month so specified;

FIRST SCHEDULE
Tariff Concessions Approved

Tariff Item	Tariff Concession	Rates of Duty		Part 2 Ref	Ref No.	Effective	
		Normal	Pref.			From	To
Sections I to XXI	Inherited goods NOTE Inherited goods, for the purpose of this concession means both goods which (as determined by a Customs officer) are inherited from a deceased estate and goods which are passed or imported by a person with a terminal illness.	Free	Free	71	312537J	4/26	..

Category of Approval:	A	–	General Approval
	CE	–	Capital Equipment
	GT	–	Goods in Transit
	IM	–	Inputs to Manufacturing – Inability to Supply
	MS	–	Manufacturers' Samples
	RUC	–	Revocation of Unused Concession
	S	–	Shortfall of Other Than Manufacturing Inputs
	SMI	–	Shortfall of Manufacturing Inputs
	SS	–	Special Situation
	M	–	Modification of Existing Concession
	X	–	Administrative Amendment

Explanatory Note: The *Tariff (Inherited Goods and Gift Concessions) Amendment Order 2025* amended Part II of the Working Tariff Document to create a new concession allowing duty-free entry of certain inherited goods into New Zealand, being Concession Reference 71. The purpose of this Notice is to notify of the concession code that may be used in Customs systems when claiming Ref 71. The Consolidated List of Approvals will be updated at its next reprint to include the above details.

Dated at Auckland this 10th day of April 2026.
Joshua Hunt, New Zealand Customs Service.