

# JBMS FACT SHEET

## GOODS CLEARANCE FEES

This fact sheet explains the fees that apply to import and export clearances and inward and outward cargo reports.

FEE	RATE FROM 1 JULY 2018 INCLUDING 15% GST
Import Entry Transaction Fee	\$29.26
Biosecurity System Entry Levy on import entries	\$23.41
<b>Total for Import Entry</b>	<b>\$52.67</b>
Inward Cargo Transaction Fee - air	\$30.66
Biosecurity System Entry Levy on inward cargo reports	\$17.53
<b>Total for Inward Cargo Reports - Air</b>	<b>\$48.19</b>
Inward Cargo Transaction Fee – sea	\$359.82
Biosecurity System Entry Levy on inward cargo reports	\$17.53
<b>Total for Inward Cargo Reports - Sea</b>	<b>\$377.35</b>
Export Entry Transaction Fee - secure export scheme members	\$12.01
Export entry transaction fee - non secure export scheme members	\$17.94
Outward cargo transaction fee - air	\$11.51
Outward cargo transaction fee - sea	\$28.83

## WHAT ARE THE FEES AND WHO PAYS THEM?

### Import Entry Transaction Fee (IETF)

This fee is charged on every standard, temporary and simplified import entry unless exempted (see exemptions below). For information on when these entries are required, see [Fact Sheet – Importing Goods for Business or Commercial Use](#). Who pays the fee and how depends on the method of payment stated on the entry – see ‘How do I pay the IETF?’ below.

### Inward Cargo Transaction Fee (ICTF)

An ICR is submitted by:

- carriers (or their agent) to report cargo on board a ship or aircraft before it arrives in New Zealand (as required under section 12 of the Customs and Excise Act 2018);
- freight forwarders and de-consolidators to report FAK sea freight before it arrives in New Zealand, and to request international and domestic transshipment approval
- importers and/or their agents to get Customs clearance for shipments that are exempt from the requirement to lodge an import entry (as required under regulation 26(2) of the Customs and Excise Regulations 1996).

The Customs Inward Cargo Transaction Fee (ICTF) is charged on:

- ICRs submitted by Carriers or their agent to meet the section 12 requirement above
- Any ICRs that contain write-off requests for clearance of low value goods.

The charges are paid to Customs by whoever submits the electronic ICR eg the ship or aircraft operator; a shipping company or airline sharing space on the craft; a freight forwarder, Customs broker, or importer.

### MPI Biosecurity System Entry Levy (BSEL)

A BSEL is charged on all import entries that attract the IETF, and on all Inward Cargo Reports (ICRs) that attract the ICTF. Customs collects the BSEL on behalf of MPI at the same time as the Customs fees. For more information on the BSEL, see [MPI's website](#).

### Export Entry Transaction Fee (EETF)

This fee is charged on every export entry, including export entries for drawback. For information on when these entries are required, see [Fact Sheet – Exporting Goods for Business or Commercial Use](#). The fee is payable by whoever submits the electronic export entry eg the exporter or their agent, or by the exporter if Customs creates an export entry for non-commercial shipments.

### Outward Cargo Transaction Fee (OCTF)

This fee is charged on every Outward Cargo Report (OCR). An OCR has to be submitted by:

- cargo consolidators and integrators to allow loading of consolidated shipments, and shipments exempt from the requirement to lodge an export entry, aboard a ship or aircraft departing New Zealand (as required under section 37 of the Customs and Excise Act 2018), and
- carriers and freight agents to report consignments on board a ship or aircraft following its departure from New Zealand (as required under section 37 of the Customs and Excise Act 2018).

The fee is payable by whoever submits the electronic OCR eg. the ship or aircraft operator; a shipping company or airline sharing space on the craft; a cargo consolidator; a freight forwarder, Customs broker, or exporter.

## ARE THERE ANY EXEMPTIONS TO THE FEES?

The only exemptions relate to the Import Entry Transaction Fee (IETF). Under regulation 24A (4) of the Customs and Excise Regulations 1996, entries for the following goods are exempt from the IETF:

### Transshipment

- Goods conveyed, removed, or transhipped for export.
- Goods subject to the control of the Customs that are to be transported from one Customs-controlled area to another Customs controlled area for future Customs clearance.

### Short Shipments

Goods in relation to which an entry has already been made and the duty paid because an entry was made in respect of those goods when an earlier consignment was found to be short packed, short shipped, or short landed.

### Sight Entries

Goods in relation to which full details are not available in order to make a full or complete entry.

### Accompanied Goods

Goods that:

- accompany a passenger on a craft; and
- are for the person's own personal, non-commercial use and not for resale.

### Recreational Craft

Any recreational craft that has arrived under its own power from a point outside New Zealand and any goods (being goods of a class for use or consumption on board a craft) carried on that craft.

Recreational craft means any yacht or boat that is used primarily for recreational purposes (including use as the owners residence) and is not offered or used for hire or reward (for example, as a passenger carrier).

## HOW DO I PAY THE IETF?

This depends on the method of payment stated on the import entry. If the method is cash, a cash invoice will be issued covering any import duty and GST, the IETF and BSEL. The cash invoice has to be paid before the shipment can be released. Cash invoices can be paid by cash, cheque, internet banking or credit card – see [paying charges](#) for details.

If the payment method is via a deferred payment account, the IETF will be invoiced and appear on the fortnightly broker deferred account statement or monthly client deferred account statement.

## HOW DO I PAY OTHER CUSTOMS FEES?

A separate system is used for the billing and collection of the Inward and Outward Cargo Transaction Fees (ICTF and OCTF) and the Export Entry Transaction Fee (EETF). These are billed on a monthly invoice/statement, with the fees for each month being payable on the 20th of the following month. The exception is where Customs prepares an export entry for a non-commercial shipment. In this case, a cash invoice for the EETF needs to be paid by cash, cheque, internet banking or credit card – see [paying charges](#) for details.

## WHAT HAPPENS IF I AMEND OR CANCEL AN ENTRY OR CARGO REPORT?

The Customs fees and BSEL are only charged on new entries and cargo reports that are accepted for processing. They are not charged if the entry or cargo report is rejected due to errors, and are not charged

again if the entry or cargo report is subsequently amended. If an entry or cargo report is cancelled before your statement for the relevant period is issued, a credit against the original fee will be shown. If an entry or cargo report is cancelled after the fee has appeared on your statement, the fee will be refunded as a credit on your next statement.

## **CAN I HAVE DIFFERENT ADDRESS DETAILS AND/OR PAYMENT METHODS FOR THE DIFFERENT FEES?**

If you are an importer that submits your own import entries, and you also submit your own export entries, ICRs or OCRs, Customs defaults the other fees to the same address and payment method set up for your import entry client code. If you want to use a different method of payment and/or statement address for the other fees, you need to apply for a new client code.

This does not apply if a freight forwarder, Customs broker or other agent submits your export entries, ICRs or OCRs on your behalf.

If you want to change your existing account arrangements, please call Customs on 0800 428786 (0800 4 CUSTOMS) or email [feedback@customs.govt.nz](mailto:feedback@customs.govt.nz).

## **WHAT WILL I SEE ON MY STATEMENT?**

Client statements show:

- your client account number
- your name and address
- the period covered by the account
- the date on which each transaction was posted to your account
- the lodgement number for each entry or report, broken down into the separate types of fees
- the job reference number
- the amount of each debit or credit
- the total GST amount included in the statement (to enable you to claim as an input on your GST return)
- the net amount payable and due date. (This is deemed to be due notice for the amount and time of direct debit payment as required under standard banking practice).

The information shown on broker statements is the same, broken down into individual clients on whose behalf you have acted. Note that broker statements are not deemed to be a tax invoice, so credit input terms are not shown at the foot of these statements.

For further information regarding your statement refer to the frequently asked questions and contact details on the reverse of your statement.

## HOW DO I PAY MY ACCOUNT?

Payment is by cheque or direct debit. If you pay by direct debit it will be indicated at the foot of your statement, otherwise settlement of the statement is expected by cheque.

If you wish to set up direct debit payment or to change your bank account details, you need to complete a new direct debit form. To allow sufficient time for the changes to be processed, the completed form must be received at least 10 working days before the direct debit is due to be processed. The form – NZCS 615 - is available from the Customs website at [www.customs.govt.nz](http://www.customs.govt.nz) or by contacting Revenue Management on 0800 428 786 (0800 4 CUSTOMS). Post the form to Revenue Management. Please note that the banking system will only accept original direct debit forms bearing authorised signatures. Any completed forms that are emailed or faxed will be rejected.

If payment is not received in full by the due date, Revenue Management will take the necessary steps to seek settlement or, if deemed appropriate, take enforcement action to recover the debt.

## HOW DO I NOTIFY CHANGES TO MY DETAILS?

If your contact details change (eg address, phone/fax numbers, or contact person), please notify Revenue Management by fax 09 359 6604, email [revenue@customs.govt.nz](mailto:revenue@customs.govt.nz), or post (Box 29, Auckland 1140).

## MORE INFORMATION

Websites: [www.customs.govt.nz/](http://www.customs.govt.nz/) and [www.mpi.govt.nz](http://www.mpi.govt.nz)

Email: [feedback@customs.govt.nz](mailto:feedback@customs.govt.nz)

Phone: 0800 428786 (0800 4 CUSTOMS)

For further information about JBMS, TSW, lodgements and the TSW Online website, see:

[JBMS Fact Sheet – Electronic Submission of Lodgements](#)

[JBMS Fact Sheet – Registering to use TSW Online](#)

If you have any questions or require further information, email: [jbms@customs.govt.nz](mailto:jbms@customs.govt.nz)