

Customs GST

Who Doesn't Pay

NZ Residents returning home after being away continuously for 21 months or more and have owned and cared for the pet while away.

NZ Residents who took their pet with them from NZ and are now returning.

Holder of a Work Visa for 12 months or longer.

Who Does Pay

NZ residents returning home after being away for less than 21 months

NZ Residents purchasing a pet from an overseas supplier.

Holder of a Work Visa for less than 12 months

Holder of a Visitors or Student Visa