1. At its May 1975 meeting, the Sub-Group "Customs Matters" agreed that members should submit to the secretariat in writing by 15 September 1975 lists of what they considered to be excessive in other countries' information requirements, explaining and identifying their specific difficulties. The Sub-Group would then hold discussions at its next meeting on the basis of a secretariat paper which would give a synopsis of the complaints and comments received. (MTN/NTM/W, paragraph 8 and GATT/AIR/1188.) This request was reiterated at the October 1975 meeting of the Sub-Group (MTN/NTM/7, paragraph 7 and GATT/AIR/1227).

2. The comments received are consolidated in document MTN/NTM/W/22/Rev.1.

3. A communication from New Zealand in reply to some of these comments has been received and is reproduced hereunder. In each case the reply refers to a requirement maintained by New Zealand and listed in paragraph 28 of MTN/NTM/W/22/Rev.1 and the number beside each reply refers to the number of the comment contained in paragraph 28.

15. Value and origin clauses - it is claimed that such clauses must be included on the invoice used for customs purposes and that these specifically worded clauses are unnecessary for customs clearance and as such are a nuisance and hindrance to trade.

(c) Certificates of value

There is no absolute requirement that such certificates should be included on the invoice or should form part of it, although it would appear logical for the certification of value to be printed on the invoice. Since New Zealand requires the
current domestic value of the goods in the exporting country the seller, who makes the certificate and who should be in a position to know the facts of the sale, would appear to be the most appropriate person to provide the information.

(b) Certificates of origin

There is no absolute requirement that such certificates should form part of the invoice although in practice it invariably does. Origin declarations, as distinct from certificates of origin, are now required only where exporters from countries enjoying preferential tariff rates, e.g. developing countries under the GSP, wish to take advantage of that preferential rate. To do so it is necessary for them to complete the origin declaration in order to obtain preferential entry. Such a requirement upon the exporter cannot be regarded as constituting a nuisance or hindrance to trade.

New Zealand does not require certificates (or consular signatures, seals or endorsements) except in very rare and exceptional cases where origin requirements are difficult to obtain on a regular basis.

17. Deposits - it is claimed that this requirement is a nuisance.

Leaving aside the limited and temporary Import Deposit Scheme recently introduced by the New Zealand Government and notified to the Contracting Parties, the following considerations apply in regard to New Zealand practice on import deposits.

A deposit is required in New Zealand to enable an importer to facilitate the clearance of his goods from the wharf. The procedure is designed to assist and not to frustrate the importer in the rapid clearance of his cargo. The deposit normally equates with the duties that would be levied on the shipment and the importer is able, when completing his entry for domestic consumption, to offset the deposit already paid in order to finalize his account with the customs authorities.

It should be noted that in most cases the necessity for the payment of a deposit is not due to any fault of the importer but is due to some mismanagement or failure by the overseas supplier to meet the importer's requirements.

New Zealand does not condone the regular use of deposits and each case is considered on the spot to confirm that a deposit should be called for. There is no requirement that a forward deposit be made by the importer prior to importation covering the value of the goods or the duty payable thereon.
20. **Statement of destination** - it is claimed that the importer may have no source of knowledge for this requirement, unless it is specifically related to the granting of preferential treatment.

A statement of destination on import documents is not a mandatory requirement. The fact that aligned invoice documents may show the destination of the goods does not mean that it is necessary to provide this information.

With regard to requirements relating to the granting of preferential treatment, goods shipped from any country direct to New Zealand do not lose their entitlement to preferential treatment when merely trans-shipped through other countries as part of their carriage to New Zealand. They may, however, lose that entitlement if they actually enter the commerce of another country. This provision does not apply in the case of developing countries whose goods may enter the commerce of another developing country without prejudice to their preferential treatment.