

BOAT REPAIRS WHILE ON DUTY- FREE IMPORTATION AUTHORIZATION (IFT)

Article 150 ter of customs law provides that **ships' stores and bunkers** for "private pleasure boats and aircraft used by non residents" are exempted from import duties and taxes "on condition supplies are brought on board at the time of departure for a foreign country."

However, **putting the goods on board** may be authorized by the Customs Service if a customs declaration is filed, DAU type EX 9100.

The IFT scheme can be granted, with exemption from title and control documents, for spare parts that have low value and are meant for pleasure boat repair and whose value **does not exceed 30,000 French Pacific francs.**

Should the boat remain in New Caledonia, import duties and taxes will be paid *ad valorem* plus the price of the spare parts that were admitted duty free in the ship's stores and bunkers scheme.

Ship's stores and bunkers products are as follows:

Ship's stores, oil products, products that are necessary for maintenance of the means of transportation, the parts or spare parts of the boat, the spare parts for fittings and other products.

PICKING THE DESTINATION OF YOUR BOAT.

The IFT scheme ends with the final re-exportation of the boat, no later than the **expiration date for the planned length of stay** or when requirements for being granted the IFT scheme are no longer met.

The IFT grantee may, on request, be authorized to apply for **final importation** of the boat.

A customs declaration for adjustment of status must be filed by the owner **in person or on his behalf** by an **authorized customs broker.**

Duties and taxes due are computed in the following way :

-When the application is filed **prior to the expiration date of the legal stay**, the duties and taxes that apply are those that were current at **the date the application was registered** for final importation. **The value to be declared for the tax base for these duties and taxes is that of the things at the same date ;**

-When the application is made, **after extension of the time limit**, the duties and taxes applicable are those that were current at **the date the initial time limit** of the IFT expired. The value to be declared for the tax base for these duties and taxes is that of **the things at the same date.**

This brochure is a simplified document providing information given just for your information.

To complete your information and avoid committing an offense, don't hesitate to contact us:

☞ **Brigade de surveillance extérieure de Nouméa**

☒ 8 rue F. Russeil Nouville ☎ 26 39 37

☞ **Antenne des douanes de Koné (KONE Customs Service Branch)**

☒ Immeuble Henriot Koné ☎ ☎ 47 27 97

☞ **Pôle Action Economique de la Direction régionale des Douanes (Economic bureau of the Customs Service)**

☒ 1 rue de la république 98845 NOUMEA

☎ 26 53 00 ☎ 27 64 97

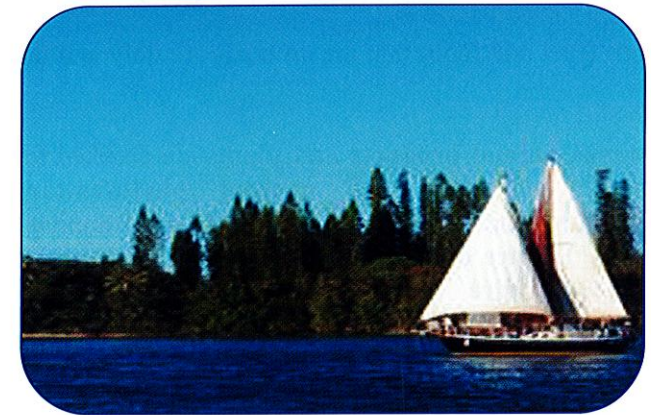
☒ douanes.nc@offratel.nc

☞ **Customs service website**

www.douane.gouv.nc



**COMING INTO NEW CALEDONIA
WITH YOUR BOAT**



**THE FRENCH CUSTOMS SERVICE
INFORMS YOU**

www.douane.gouv.nc



INFORMING AUTHORITIES OF YOUR ARRIVAL

When boats reach **New Caledonia territorial waters**, the radio frequency to use is **Channel 16 VHF**. When boats are **in the roads**, they must switch to **Channel 67 VHF** to inform the Harbor Master's Office at Port Moselle or Port du Sud of their arrival

Boats **MUST fly the yellow flag** until all legal formalities are completed.

GETTING FAMILIAR WITH FORMALITIES / PROCEDURE

On arrival in **Noumea** boats are placed on the temporary duty free importation scheme (**IFT**).

Goods (fuel and food) that are on boats are duty and tax free.

However, **animal products and plants** are checked for diseases and pests and undergo **phytosanitary inspection**. For information contact the phytosanitary service : **Service d'inspection vétérinaire Alimentaire et Phytosanitaire**

✉ 2 rue Russeil, 98800 NOUMEA

☎ 24.37.45 cell 78.26.81

📧 sivap.davar@gouv.nc

Immigration procedures are performed by the Immigration bureau (**Police aux Frontières**)

✉ 6 bis rue Félix Russeil, 98800 NOUMEA

☎ 28.43.19

PLACING YOUR BOAT ON THE DUTY-FREE IMPORTATION SCHEME (IFT)

Travelers who come to New Caledonia for a **short stay** are allowed to **bring in duty and tax free** the things that belong to them, including their **pleasure boats**

The ports that are parts of the temporary importation scheme in New Caledonia are :

- The Port of NOUMEA (encompassing the Port Moselle and the Port du Sud marinas)
- The port of PANDOP in Koumac
- The Port of HIENGHENE
- The Port of TOUHO
- The port of LIFOU

The Koné branch of the Customs Service performs follow-up legal formalities for boats arriving in the Northern Province.

Authorizations are issued by the outlying area surveillance bureau (**brigade de surveillance extérieure de NOUMEA**) on the basis of information and commitments provided by yachtsmen/sailors on a form called "**Attestation d'importation en franchise temporaire**" available on our website www.douane.gouv.nc.

The IFT scheme is granted :
for a six-month period which can be divided, within a 12 consecutive-month period,

or

for one year, to individuals who have not stayed in New Caledonia over the last three years.

Typically, **no extension is granted, unless it is an exceptional case which is properly justified.**

Length of stay is computed on a sliding scale starting from the first entry date.

MANAGING YOUR BOAT'S IFT STATUS

When the boat owner has to leave New Caledonia, the boat may be placed under the "*specific private warehouse*" scheme.

The **length of stay** in a warehouse is granted based on a justified application resuming **the period when the owner is away.**

The length of stay will not exceed **12 months, and is not renewable.**

The ship's papers are handed back to the owner as soon as he is back in New Caledonia, and the boat MUST be re-exported. Should the boat remain in New Caledonia, duties and taxes will have to be paid.

Warehousing a boat is made official by a **simplified declaration** available on our website www.douane.gouv.nc

The boat's owner, before leaving, hands in **the ship's papers and specifies where the boat is located to the NOUMEA Brigade de surveillance extérieure (outlying area surveillance bureau).**

✉ 8 rue F. Russeil - Nouville ☎ 26.39.37

During the warehousing period, the boat must remain where it is stored and must in no way be used.

Somebody may be allowed on board on a **dual condition** : on the one hand it must be for the purpose of an operation in connection with the boat's safety and maintenance, and on the other hand, the Customs Service must be informed prior to that.