NEW ZEALAND
FOREIGN AFFAIRS & TRADE
Manatū Aorere

RUSSIA SANCTIONS GUIDANCE

AUGUST 2026

Importing Russian Energy Products

What this guidance covers

This note is intended to provide guidance for New Zealand businesses in relation to the prohibition on importing coal, oil or gas products of Russian origin under the Russia Sanctions Act 2022 and Russia Sanctions Regulations 2022.

Notes

- This guidance does not constitute legal advice.
- It is not intended to provide guidance in relation to United Nations sanctions, or autonomous sanctions regimes of other countries relating to Russia or otherwise.
- Examples are provided to assist people and entities in meeting their obligations under the Act and Regulations, but are not intended to be definitive or exhaustive.
- This guidance will be updated over time. Please continue to check the MFAT website to ensure you are using the most recent version of this guidance.
- If you have any questions about this guidance, please contact the team at the New Zealand Sanctions Unit at sanctions@mfat.govt.nz.

Document version information

VERSION NUMBER	DESCRIPTION	DATE
1.0	First issue	OCTOBER 2022
2.0	Statutory Review Implementation	7 AUGUST 2026

Contents

Definitions

- *"Harmonised System code for a class of assets"* means the code by which that class of assets is identified in the Working Tariff Document (as defined in section 2(1) of the Tariff Act 1988).

1. Relevant Provisions of The Russia Sanctions Regulations 2022 (the Regulations)

1.1 Prohibition

- Regulation 14a: prohibits any New Zealand person from importing, directly or indirectly, a coal, oil or gas product of Russian origin into New Zealand.

2. Introduction

Funding for Russia's war in Ukraine relies on revenue from oil and gas exports. Russian oil accounts for about 10% of global production. With soaring global energy prices, oil and gas sales now earn Russia the equivalent of 45% of its federal budget (an increase of a third on 2021 revenue figures).[1]

As part of New Zealand's response to limit Russia's ability to fund its war in Ukraine, from 4 November 2022, New Zealand persons must not import, directly or indirectly, a coal, oil or gas product of Russian origin into New Zealand.

The specific prohibited products are identified by Harmonised Commodity Description and Coding System (HS Code) listed in Schedule 5 of the Russia Sanctions Regulations and outlined in the Russia Sanctions Register.

3. Determining the Origin of Energy Products

There are no overarching international rules that determine origin for non-preferential trade.

Some countries regulate origin for such trade through non-preferential rules of origin, while others adopt an approach where origin is assigned to the country where the last substantial transformation took place. New Zealand adopts the latter approach for trade, and it is the Ministry of Foreign Affairs and Trade's intention to follow this approach in relation to the Russia Sanctions Regulations.

Regarding coal, oil and gas products classified in chapter 27 of the HS Code, the standard approach used by World Trade Organisation members is to confer origin on a good whose materials have undergone a change in tariff classification at the heading (4 digit) level. It is also common to confer origin on an oil-based product that is the result of an atmospheric or vacuum distillation process.

New Zealand's free trade agreements operate under these rules, and they are also generally applied to non-preferential trade.

EXAMPLE

Russian crude oil (classified in tariff heading 27.09) that has been processed in a third country into refined oil (classified in tariff heading 27.10) will be regarded as having the origin of the country undertaking the refining, for import purposes.

[1] See, for example, https://www.nytimes.com/2022/06/13/climate/russia-oil-gas-record-revenue.html

4. Other Relevant Information

We advise New Zealand businesses to take all reasonable precautions and exercise due diligence to always comply with New Zealand sanctions laws.

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