NEW ZEALAND
FOREIGN AFFAIRS & TRADE
Manatū Aorere

RUSSIA SANCTIONS GUIDANCE

AUGUST 2026

Trade Measures

What this guidance covers

This note is intended to provide guidance for New Zealand businesses in relation to the import and export of certain goods with Russia, in relation to 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.
- 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	NOVEMBER 2022
2.0	Statutory Review Implementation	7 AUGUST 2026

Contents

Interpretation Note

- The phrases “dealing with” and “for the benefit of” in the Russia Sanctions Regulations 2022 are deliberately drafted to have broad capture.
- “Dealing with” as defined in the Russia Sanctions Act 2022, extends beyond conventional transactions to include a wide range of interactions with assets or services. Both active participation and passive or enabling conduct can fall within scope.
- “For the benefit of” is intended to capture situations where a designated person derives any advantage from the interaction, whether directly or indirectly. The breadth of this phrase allows decision-makers to look through corporate, trust, or other structures to identify the economic of the economic benefit, who may still be subject to the prohibition.
- The new prohibition on dealing with assets, securities or services for the purpose of “evading or circumventing a sanction” is intended to prevent arrangements that undermine the operation of New Zealand's sanctions regime. It applies whether the conduct is carried out directly by a sanctioned person, through intermediaries, or any other third party.

1. Relevant provisions of the Act and Regulations

1.1 Prohibitions

- Regulation 13(1), prohibits any New Zealand person from exporting, directly or indirectly, to, or for use in, or for the benefit of, Russia or Belarus an asset that is in a class of assets the Harmonised System code for which is listed in Schedule 3.
- Regulation 13(2), prohibits any New Zealand person from exporting, directly or indirectly, a luxury good to, or for use in, or for the benefit of, Russia, as listed in Schedule 1A.
- Regulation 13(2A), prohibits any New Zealand person from exporting, directly or indirectly, an oil exploration or production product to, or for use in, or for the benefit of, Russia.
- Regulation 14A(1) prohibits any New Zealand person from importing, directly or indirectly, gold of Russian origin into New Zealand.
- Regulation 14A(2) prohibits any New Zealand person from importing, directly or indirectly, luxury goods of Russian origin into New Zealand.
- Regulation 14A(3), prohibits any New Zealand person from importing, directly or indirectly, a coal, oil or gas product of Russian origin into New Zealand.

1.2 Exceptions

- Regulation 14 outlines that a New Zealand person may export an asset if the person does so in good faith for a humanitarian purpose and doing so is consistent with the purposes of the Regulations. This applies to regulation 13 and Schedule 3.
- Regulation 14A(2A) and Schedule 1A Part 2 list certain luxury goods that are not prohibited for import where the per item value is NZ$1000 or less.
- Regulation 14B provides that a New Zealand person may import a luxury good of Russian origin if it is a personal effect. This applies to regulation 13(2) and Schedule 1A.

1.3 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).
- *Oil exploration or production product* means an asset that is in a class of assets the Harmonised System code for which are listed in Schedule 4.
- *Coal, oil, or gas product* means an asset that is in a class of assets the Harmonised System code for which are listed in Schedule 5.
- *Gold* means an asset that is in a class of assets the Harmonised System code for which is one of the following:
    - 71.08
    - 7114.19.09
    - 7118.90.00.01K
    - 7118.90.00.09E

2. Prohibited imports and exports

New Zealand persons are prohibited from importing and exporting a number of goods to Russia, and in some circumstances, to Belarus. Examples of the types of goods that are prohibited are outlined below.

2.1 Goods of strategic importance

New Zealand persons must not **export** to Russia and Belarus, directly or indirectly, goods that are identified by Harmonised System codes in Schedule 3 of the Russia Sanctions Regulations. This export ban applies broadly and includes, for example, goods received in a third country for on-forwarding to Russia or Belarus or for the benefit of Russia or Belarus.

These goods are those with the potential for dual-use in military applications or that are related to strategic industries closely connected to military activities or capabilities. Some were prohibited on 25 April 2022, others on 4 November 2022.

The list of prohibited exports in this category include:

- Electronic devices and equipment including computers and telecommunications equipment
- Processing and manufacturing equipment
- Certain types of chemicals and minerals
- Marine or terrestrial acoustic equipment
- Optical sensors, lasers, radar systems
- Certain cameras and photography equipment
- Certain types of textiles and fabrics
- Certain motors and engines
- Certain types of appliances
- Heavy machinery

- Printing machinery
- Smartphones

A full list of prohibited items, and their descriptions, can be found in the sanctions register.

2.2 Oil exploration and oil production goods

From 4 November 2022 New Zealand persons must not **export** oil exploration or oil production products directly or indirectly to Russia. This export ban applies broadly and includes, for example, goods received in a third country for on-forwarding to Russia or for the benefit of Russia.

These items are identified by Harmonised System codes in Schedule 4 of the Russia Sanctions Regulations and include:

- Iron or steel tubes, pipes etc
- Pipes used for oil or gas pipelines
- Casing used in drilling
- Certain kinds of drilling tools
- Certain types of pumps

While regulation 13(2A) only applies to Russia, three product lines (HS Codes 7304.24.00; 8430.39; and 8705.20.00) are also included in the aforementioned prohibition on goods of strategic importance. These products are listed in both Schedule 3 and 4, meaning they are prohibited for export, directly or indirectly, to both Russia *and* Belarus.

A full list of prohibited items, and their descriptions, can be found in the sanctions register.

2.3 Luxury goods

From 4 November 2022, it is prohibited to **import** from Russia and **export**, directly or indirectly, to Russia certain luxury goods of any dollar value, including caviar, vodka, cigars, perfumes, jewels and precious metals.

The luxury goods export ban applies broadly and includes, for example, goods received in a third country for on-forwarding to Russia or for the benefit of Russia.

New Zealand persons can **import** luxury goods of Russian origin if the good is a personal effect. In addition, certain luxury goods can be imported from Russia where the per item value is NZ$1000 or less. You can see which luxury items are permitted to import at low value by checking the trade measures tab of the sanctions register at column J.

Prohibited luxury goods are identified by Harmonised System codes in Schedule 1A of the Russia Sanctions Regulations and include:

- Pure-bred horses
- Truffles
- Certain types of seafood (lobster, caviar)
- Wine
- Tobacco
- Perfumes and cosmetics

- Garments, clothing, shoes
- Furs
- Coins and banknotes (not being legal tender)
- Carpets, rugs, tapestries and wall hangings
- Certain types of tableware (porcelain, china, stone)
- Lead crystal glassware
- Precious stones
- Jewellery
- Cutlery of precious metal
- Personal consumer electronics
- Certain types of vehicles
- Certain types of sport equipment
- Works of art
- Fountain pens

While the luxury goods export prohibition in regulation 11(2) only applies to Russia, three product lines are also included in the prohibition on goods of strategic importance (HS Codes 5905.00.00; 8714.10.00; and 89.03). These products are captured by both Schedule 1A and Schedule 3 meaning they are prohibited for export, directly or indirectly, to both Russia *and* Belarus.

A full list of prohibited items, and their descriptions, can be found in the sanctions register.

2.4 Gold

From 25 July 2022, New Zealand persons must not **import**, directly or indirectly, gold of Russian origin into New Zealand. These items are identified in regulation 14A of the Russia Sanctions Regulations.

A full list of prohibited items, and their descriptions, can be found in the sanctions register.

There is overlap between the gold import ban and the luxury goods import ban. The HS Codes for gold in regulation 14A are also contained in Schedule 1A. The gold import ban entered into force before the luxury goods import ban, so gold of Russian origin has been prohibited since 25 July, rather than from 4 November 2022.

2.5 Energy products

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 HS Codes listed in Schedule 5 of the Russia Sanctions Regulations and outlined in the sanctions register.

2.6 Determining the origin of energy products

There are no overarching international rules that determine origin of a product 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.

With regard to coal, oil and gas products classified in chapter 27 of the HS Code, the standard approach used by World Trade Organization 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.

2.7 Imports that are *en route* to New Zealand prior to sanctions

Products of Russian origin that were *en route* to New Zealand from Russia prior to 25 April 2022 are exempt from the 35% tariff.

Products of Russian origin that are listed as prohibited imports from 4 November (luxury goods and energy products) will be exempt from the import prohibition if they were *en route* to New Zealand from Russia prior to 4 November 2022.

In these contexts "*en route* to New Zealand" means:

- The decision to transport the goods to an importer in New Zealand was made prior to 25 April 2022 (for the 35% tariff) or 4 November 2022 (for luxury goods and energy products); **and**
- The goods commenced their journey to the importer in New Zealand prior to 25 April 2022 (for the 35% tariff) or 4 November 2022 (for luxury goods and energy products).

The goods may still be physically in the country of export after the sanctioned dates, however, they must have left the point of supply.

These *en route* rules do not apply to the gold import ban.

2.8 Removal of Certain Medical and Healthcare Goods from Export Prohibitions from 3 September 2026

The following HS codes have been removed from the list of prohibited exports under the Russia Sanctions Regulations 2022:

- 30.05 – Wadding, gauze, bandages and similar articles, such as dressings and adhesive plasters, for medical, surgical, dental or veterinary purposes;
- 90.18 – Medical, surgical, dental or veterinary instruments and appliances;
- 9019.20.00 – Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus;

- 90.22 – Apparatus based on the use of X-rays or alpha, beta or gamma radiation, including medical imaging and radiotherapy equipment;
- 94.02 – Medical, surgical, dental or veterinary furniture, including hospital beds.
- 4016.93.00 – Gaskets, washers and other seals; and
- 7320.20 – Helical springs.

As a result of this change, from 3 September 2026 the export of goods classified under these HS codes is no longer prohibited under the Russia Sanctions Regulations.

This means that persons exporting these goods to Russia or Belarus do not need to rely on an exception in the Regulations and do not need to apply for an exemption under section 13 of the Russia Sanctions Act 2022 solely because the goods fall within one of the HS codes listed above.

The amendment is intended to facilitate the export of goods for civilian medical and healthcare purposes. Exporters should be aware that the removal of these HS codes from the Russia Sanctions Regulations does not affect obligations that may arise under New Zealand's strategic goods and export controls regime. Where goods are intended for military, paramilitary, dual-use, or other controlled end uses, an export permit may still be required.

Exporters should also note that exports of these goods remain subject to other sanctions restrictions. In particular:

- Goods must not be exported to, for, or for the benefit of a sanctioned person unless authorised by an applicable exception or exemption granted by MFAT;
- Exporters should undertake appropriate due diligence to ensure that the end user and any intermediaries are not sanctioned persons and are not acting on behalf of, or for the benefit of, a sanctioned person;
- Exports must not breach any other trade measures or prohibitions in the Russia Sanctions Regulations; and
- Any other applicable export controls, customs requirements, or regulatory obligations must continue to be complied with.

EXAMPLE 1

New Zealand Company A exports wound dressings and bandages classified under HS code 30.05 to a civilian hospital in Belarus. Neither the purchaser, end user, nor any other party to the transaction is a sanctioned person.

The export is not prohibited under the Russia Sanctions Regulations and Company A does not need to rely on an exception or obtain an exemption under section 13 of the Act.

EXAMPLE 2

New Zealand Company B exports diagnostic imaging equipment classified under HS code 90.22 to a private medical provider in Russia. The purchaser and end user are not sanctioned persons and the equipment is intended for civilian healthcare purposes.

The export is not prohibited under the Russia Sanctions Regulations and Company B does not need to rely on an exception or obtain an exemption under section 13 of the Act.

EXAMPLE 3

New Zealand Company C exports oxygen therapy equipment classified under HS code 9019.20.00 to an organisation supplying medical facilities operated by a foreign military.

Although the goods are no longer prohibited under the Russia Sanctions Regulations, the exporter may still require authorisation under New Zealand's export controls regime because of the military end use. Exporters should consult MFAT before exporting such goods.

EXAMPLE 4

New Zealand Company D exports hospital beds classified under HS code 94.02 to a Russian entity that is designated under the Russia Sanctions Regulations.

The export remains prohibited because it would involve supplying goods to, or for the benefit of, a sanctioned person. The removal of HS code 94.02 from the Schedule of prohibited exports does not permit exports to sanctioned persons. An applicable exception or exemption would still be required.

3. Goods exported from Russia before 1991

When considering an application for an exemption under section 13 of the Russia Sanctions Act 2022, the Minister may take into account all relevant circumstances of the case. This may include whether the goods were originally exported from Russia before 1991, when the Russian Federation came into existence following the dissolution of the Soviet Union. Goods exported before that date may have a more limited connection to the modern Russian economy and, depending on the circumstances, this may be a factor weighing in favour of granting an exemption. Applicants seeking to rely on this factor should provide evidence, where available, of the goods' origin, export date, provenance, and ownership history. Whether an exemption is granted will depend on the particular facts of each case and the assessment of the statutory criteria in section 13.

4. Other relevant information

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

MFAT

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