

Low Value Goods Levies from 1 April 2026

Industry introductory pack V1

Important: The materials provided are shared to support industry readiness of the upcoming changes. Content may be updated as we receive feedback and finalise implementation details. Please refer to the Customs website or contact us directly for the most up-to-date information via trade.programme@customs.govt.nz



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

**Protecting and promoting
New Zealand across borders**

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Low Value
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Government's reason for introducing Low Value Goods Levies

Cabinet Decision – Cost Recovery Reform (March 2025)

Cabinet approved a levy on low-value imports (at or less than NZD\$1,000) to ensure fairer cost recovery.

There is a shift from per-report fees to consignment-based charging for low-value goods.

This is because:

- Previous charging arrangements were unfair to industry.
- Some parties were able to structure their transactions to pay much less per consignment than others.
- Taxpayers were subsidising the costs of offshore e-commerce platforms that directly competed with NZ retailers.
- Previous charging arrangements were unfair to taxpayers, who were paying for the management of risks that they don't create.
- Rapid growth in low-value imports meant that ongoing increases in Crown funding would have been needed to maintain existing service levels.

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Where are we now

Current Customs fees and MPI BSEL* for low-value goods equal to or less than NZD\$1,000.

- **Imports:** There is currently a Customs transaction fee and MPI BSEL applied to an Inward Cargo Report (ICR) where that report includes one or more write-off requests on the ICR. There is also a transaction fee if the report is a carrier ICR.
- **Exports:** There is a Customs transaction fee on a Cargo Report Export (CRE) or Outward Cargo Report (OCR).
- Currently, there is one fixed transaction fee per report.

*BSEL = Biosecurity System Entry Levy

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What is changing from 1 April 2026

- From 1 April 2026, all **imported** and **exported** low-value goods crossing the border as freight will be charged the low-value levies regardless of how they are declared, except for diplomatic goods, carnets and human remains.

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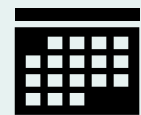
Imports Levies from 1 April 2026

Customs.govt.nz – 2026 levy fees

All costs shown are in NZD

Imported goods	New levy charges from 1 April 2026			When do you need to pay the levy?
	Customs excl. GST	MPI excl. GST	Combined total excl. GST	
Air Low-value import	\$1.46	\$0.75	\$2.21	On or by 20 th month for previous month's levies.
Sea Low-value import	\$1.34	\$0.75	\$2.09	

- Diplomatic goods, carnets and human remains are exempt.
- No change to monthly statements (20th month payment terms).



On or by 20th

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Exports Levies from 1 April 2026

[Customs.govt.nz](https://customs.govt.nz) – 2026 levy fees

All costs shown are in NZD

Exported goods	New levy charges from 1 April 2026			When do you need to pay the levy?
	Customs excl. GST	MPI excl. GST	Combined total excl. GST	
Air Low-value export	\$2.48	NIL	\$2.48	On or by 20 th month for previous month's levies
Sea Low-value export	\$3.22	NIL	\$3.22	

- Diplomatic goods, carnets and human remains are exempt.
- No change to monthly statements (20th month payment terms).



On or by 20th



Stays the same



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Low Value Goods Levies from 1 April 2026

What's changing from 1 April 2026

- From 1 April 2026, all low-value goods crossing the border as freight are charged the low-value levies regardless of how they are declared – except for diplomatic goods, carnets and human remains.
- Low-value goods will move to consignment-based charging for both imports and exports.
- Existing fees will be removed.
- Levies will be charged from 1 April 2026, based on lodgement date (e.g. of ICR).
- There will be no fees or levies from 1 April 2026 on an Outward Cargo Report.
- Low-value levies are for both Customs and MPI. Custom's levies are split by Air and Sea.

What's not changing

There is **no change to lodgements**, process of submitting or clearance processes in TSW.

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KEY:

 Stays the same

 Change

Summary: Low Value Goods Levies

From 1 April 2026, goods fees will be removed and replaced with levies.

What you will need to do from 1 April 2026

No change to what you
are doing now



You will continue to submit an import or export entry or simplified import declaration (SID) or write-off request (where permitted) for low-value goods for import or export.

NB: Customs cannot electronically process exemptions on write-off requests.

From 1 April 2026 charges for low-value goods will move to consignment-based charging.

The low-value import or export levies will be charged on all low-value goods crossing the border.

Exempt goods; diplomatic goods, carnets and human remains.

- Enter these on an Import or Export Entry or Simplified Import Entry (SID) so you can claim the exemption when making a declaration.