

# Low-value goods levy from 1 April 2026 Change # 1

Industry pack  
Updated Version 1.1

**Important:** The materials provided are shared to support industry with 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 at [trade.programme@customs.govt.nz](mailto:trade.programme@customs.govt.nz)



NEW ZEALAND  
**CUSTOMS SERVICE**  
TE MANA ĀRAI O AOTEAROA

**Protecting and promoting  
New Zealand across borders**

2026  
change  
# 1

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goods levy



## *Government's reason for introducing Low-value goods levy*

### **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 New Zealand 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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## *Low-value goods levy from 1 April 2026*

From 1 April 2026, all imported and exported low-value goods (at or less than NZD\$1,000) 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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## Low-value goods levy



# Low-value goods levy from 1 April 2026

What's changing from 1 April 2026	What's not changing
<ul style="list-style-type: none"> <li>➤ Low-value goods will move from a per-report fee to consignment-based charging.</li> <li>➤ The Low-value goods levy will be charged per write-off request on an Inward Cargo Report (ICR) or Cargo Report Export (CRE) (i.e. at the house bill level).</li> <li>➤ The Low-value goods levy will be charged per Import Entry, Simplified Import Declaration (SID) or Export Entry where the Value for Duty (VFD) is less than or equal to NZD\$1,000.</li> <li>➤ Low-value levies are charged for both Customs and MPI. Customs' levies are split by air and sea.</li> <li>➤ Exemptions* include diplomatic goods, carnets and human remains.</li> <li>➤ All existing per-report fees on ICRs, CREs and OCRs are finishing and will be removed on 31 March 2026.</li> <li>➤ There will be no fees or levies on an Outward Cargo Report (OCR) from 1 April 2026.</li> </ul>	<p>There is <b>no change to lodgements</b>, process of submitting or clearance processes in TSW.</p> <p>Please 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.</p> <p>There is no change to 20<sup>th</sup> of the month payment terms.</p> <p>Levies from continue to be based on lodgement date of reports.</p>

**\*Exemptions:** Enter these on an Import or Export Entry or SID (not as a write-off request) to claim the exemption when making a declaration.

### KEY:

- Stays the same
- Change

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## Scenario

### Adding additional low-value write-off requests to an Inward Cargo Report (ICR)

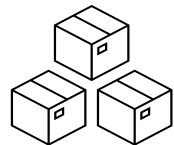
**If an ICR is lodged before 1 April 2026**, the ICR attracts the per-report fees. For an air ICR that has 5 low-value write-off requests, the Customs and MPI fees combined are \$145.64 exclusive of GST (for air). If there are any additions to the ICR after it has been lodged, there are no more charges on this ICR as the lodgement date is prior to 1 April 2026.

**If an ICR is lodged after 1 April 2026**, and the air ICR originally had 5 low-value write-off requests, then the ICR would attract the Customs and MPI low-value import levies of:

$5 \times \$2.21 = \$11.05$  exclusive of GST.

If this ICR is amended to add 5 more low-value write-off requests and resubmitted, the low-value import levies that apply will increase from 5 to 10. The total amount payable for these low-value goods travelled by air would be:  $10 \times \$2.21 = \$22.10$  exclusive of GST.

The same levy will not be charged twice on the same goods.



# Low-value import and export levies from 1 April 2026

All costs shown are in NZD

Imports / Exports	Lodgement Type	Charged per (from 1 April 2026)	Paid by	Goods Value	Levy	Customs (MPI) Levy Codes	Transport Mode	Goods Levies (from 1 April 2026)		
								Customs excl. GST	MPI excl. GST	Total excl. GST
Imports	Import Entry	Per Entry Levies split by Air & Sea	Importer	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods import levy	LVIA (MLVIA)	Air	\$1.46	\$0.75	\$2.21
						LVIS (MLVIS)	Sea	\$1.34	\$0.75	\$2.09
Imports	Simplified Import Declaration (SID)	Per SID Levies split by Air & Sea	Person who lodges the SID.	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods import levy	LVIA (MVLIA)	Air	\$1.46	\$0.75	\$2.21
						LVIS (MVLIS)	Sea	\$1.34	\$0.75	\$2.09
Imports	Inward Cargo Report (ICR)	Per Low Value Write-off request The low-value goods levy will be charged per write-off request (i.e. at the house bill level).	Person who lodges the write-off request.	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods import levy	LVIA (MLVIA)	Air	\$1.46	\$0.75	\$2.21
						LVIS (MLVIS)	Sea	\$1.34	\$0.75	\$2.09
Exports	Export Entry	Per Entry Levies split by Air & Sea	Exporter	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods export levy	ELLVA	Air	\$2.48	NIL	\$2.48
						ELLVS	Sea	\$3.22	NIL	\$3.22
Exports	Cargo Report Export (CRE)	Per Low Value Write-off request on a Cargo Report Export (CRE)*  The low-value levy will be charged per write-off request (i.e. at the house bill level)	Person who lodges the write-off request.	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods export levy	ELLVA	Air	\$2.48	NIL	\$2.48
						ELLVS	Sea	\$3.22	NIL	\$3.22



On or by 20th

Payment terms remain the same – on or by 20<sup>th</sup> month for previous month's levies.

Check [Quick Reference Guide for Goods Levies from 1 April 2026](#) for information on other levies that may apply.



## *For support and more information*

Email your questions or request a 1:1 meeting: [Trade.Programme@customs.govt.nz](mailto:Trade.Programme@customs.govt.nz)

Topic	Customs website links
More info on <b>Customs website</b> Downloadable industry information packs here.	➤ <a href="#">Goods Fees – 2026 changes</a>
This page includes tables comparing current goods fees with the new levy structure, effective from 1 April 2026.	➤ <a href="#">Goods Clearance Fees Review</a>
Provides detailed breakdowns of fees before and after 1 July 2025, and outlines the transition to levies.	➤ <a href="#">Goods fees and hourly rate</a>
New regulations have been made that give effect to the Customs goods management levies.	➤ <a href="#">New Customs goods management levies</a>