

# Low-Value Goods Levy from 1 April 2026



**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)

**Industry pack  
Updated Version 2**



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

**Protecting and promoting  
New Zealand across borders**

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# *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.



## What is low-value freight?

### Goods that are equal to or less than NZ\$1,000

#### By low-value goods we mean:

- a low value write-off request on an Inward Cargo Report.

or

- multiple consignments that arrive in New Zealand on the same day on the same craft to the same consignee on a Simplified Import Declaration or Import Entry, if the collective value is equal to or less than NZ\$1,000.

A consignment is all goods that are shipped together under a unique House Bill Number from one consignor to one consignee.

#### Note:

- Any goods moving across the border will attract Customs and Ministry for Primary Industries (MPI) levies (unless exempt).
- Your broker, freight forwarder, or carrier pays these levies and may pass them on to you as part of their invoice.

### Important: Low value goods NZ\$1,000 or less)

- Each low-value declaration now attracts a levy, e.g. the levy is charged per write-off request on an Inward Cargo Report (ICR).
- This change removes subsidies and ensures each consignment contributes fairly to border management costs.

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## Low-Value Goods Levy

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.

### What's changing from 1 April 2026

- Low-value goods will move from a per-report fee to consignment-based charging.
- 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).
- 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.
- Low-value levies are charged for both Customs and MPI. Customs' levies are split by air and sea.
- Exemptions\* include diplomatic goods, carnets and human remains.
- All existing per-report fees on ICRs, CREs and OCRs are finishing and will be removed on 31 March 2026.
- There will be no fees or levies on an Outward Cargo Report (OCR) from 1 April 2026.

### What's not changing

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

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.

There is no change to 20<sup>th</sup> of the month payment terms.

Levies from continue to be based on lodgement date of reports.

**\*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

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## Scenario

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

#### Customs response:

**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.

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## Scenario

**Three parcels imported into New Zealand by Air (valued equal to or under \$1000) – separate House Bill numbers**

### Customs response:

Three small parcels are imported into New Zealand by air. These are entered as 3 x write-off requests on an Inward Cargo Report (ICR) in TSW.

The total value of these parcels is \$900 and come from the same craft, flight, consignee (importer) and consignor (supplier).

As these goods are valued at less than \$1,000, have individual House Airway bills (HAWB) and are entered as 3 x write-off requests on an ICR, these 3 parcels will each attract the Customs and MPI Low-Value Goods Import Levies for Air:

$3 \times \$2.21 = \$6.63$  exclusive of GST

Alternatively, as these parcels arrive on the same day (and come from the same craft, flight, the same importer, and the same supplier) these low-value goods could be entered as Simplified Import Entry (or Import Entry), and thus one Low-Value Goods Import Levy (air) will apply.

$1 \times \$2.21 = \$2.21$  exclusive of GST.

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## Scenario

**Three parcels imported into New Zealand by Air (valued equal to or under \$1000) – same House Bill number**

### Customs response:

Three small parcels are imported into New Zealand by air. The total value of these parcels is \$900 and come from the same craft, same flight consignee (importer) and consignor (supplier). As these goods are valued at less than \$1,000 and have the same House Airway bill (HAWB), these can be entered as 1 x write-off request on an Inward Cargo Report (ICR), so these 3 parcels will attract the Customs and MPI Low-Value Goods Import Levies for air.

1 x \$2.21 = \$2.21 exclusive of GST

Alternatively, as these parcels arrive on the same day (and come from the same craft, flight, the same importer, and the same supplier) these low-value goods could be entered as Simplified Import Entry (or Import Entry), and one Low-Value Goods Import Levy (air) will apply.

1 x \$2.21 = \$2.21 exclusive of GST

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## Scenario

### Five parcels imported into New Zealand by Air (valued over \$1000)

#### Customs response:

Five parcels are imported into New Zealand by air. These are entered as 5 x write-off requests on an Inward Cargo Report (ICR) in TSW. The total value of these parcels is \$1,150 and come from the same craft, flight, consignee (importer) and consignor (supplier). As these goods are collectively valued greater than \$1,000 and are entered as 5 x write-off requests on an ICR, these 5 write-off requests will receive a “import declaration required” message.

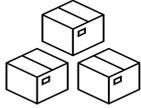
The submitter of the ICR needs to:

Complete an import declaration (e.g. an import entry), and cancel the 5 x write-off requests on the ICR.

When the 5 x write-off requests are cancelled on the ICR, a refund of the 5 x low-value goods import levies will be applied to the customers account.

When the import entry has been completed and the goods have been cleared, the customer will be charged the Customs and MPI High-Value Goods Import Levy for air:

1 x \$51.81 = \$51.81 exclusive of GST



# 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

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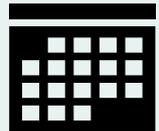
## *GST and payment terms*

There is no change to GST and other applicable tariff duties. Customs and MPI may also charge fees for other activities related to goods crossing the border. Examples include the hourly rate Customs charges for officers' ad hoc attendance in non-standard situations and the hourly rate MPI charges to importers for providing some biosecurity services.

All Customs and Ministry for Primary Industries (MPI) levies are subject to GST. The current rate of GST is 15%.

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

Check the **Quick reference guide** on Customs webpage [Goods Fees – 2026 changes](#) for information on other levies that may apply.



On or by 20th

## 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
<p>More info on <b>Customs website</b> Downloadable industry information packs here. <b>New importers and exporters information packs</b> for your customers now available.</p> 	<ul style="list-style-type: none"> <li>➤ <a href="#">Goods Fees – 2026 changes</a></li> </ul>
<p>This page includes tables comparing current goods fees with the new levy structure, effective from 1 April 2026.</p>	<ul style="list-style-type: none"> <li>➤ <a href="#">Goods Clearance Fees Review</a></li> </ul>
<p>Provides detailed breakdowns of fees before and after 1 July 2025, and outlines the transition to levies.</p>	<ul style="list-style-type: none"> <li>➤ <a href="#">Goods fees and hourly rate</a></li> </ul>
<p>New regulations have been made that give effect to the Customs goods management levies.</p>	<ul style="list-style-type: none"> <li>➤ <a href="#">New Customs goods management levies</a></li> </ul>