

High-Value Goods Levy from 1 April 2026

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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

Industry pack Updated Version 2



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

**Protecting and promoting
New Zealand across borders**

2026
change

High-Value
Goods
Levy



Government's reason for changing the High-Value Goods Levy

Cabinet Decision – Cost Recovery Reform (March 2025)

Cabinet approved a levy on high-value imports and exports to ensure fairer cost recovery.

There is a shift from the same fee covering both air and sea consignments to setting separate fees for air and sea for high-value goods valued over NZD\$1,000.

This is because:

- Previous charging arrangements were unfair to industry.
- The costs of managing a sea consignment are usually higher than that of an air consignment.
- Setting separate air and sea fees better aligns with Customs' cost of managing consignments which removes cross-subsidies and improves fairness.

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High-Value Goods Levy from 1 April 2026

From 1 April 2026, all imported and exported high-value goods (valued over NZD\$1,000) will be charged the high-value levies – except for diplomatic goods, carnets and human remains. There are separate levies for air and sea shipments.

Imports	Exports
<ul style="list-style-type: none"> ➤ Both Customs and Ministry for Primary Industries (MPI) levies apply. ➤ Customs levies are split by air and sea. 	<ul style="list-style-type: none"> ➤ A Customs-only levy will apply. ➤ Customs levies are split by air and sea. ➤ Secure Exports Scheme: there is a separate levy for sea for goods exported through the Secure Exports Scheme (SES).

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High-Value Goods Import Levy from 1 April 2026

KEY:

 Stays the same

 Change

What's changing from 1 April 2026

- **Imports:** The new Customs High-Value Import Levy will be split by air and sea.
- The current fees will finish on 31 March 2026, when all existing goods fees are removed.

What's not changing

- **Imports:** Continue to submit an Import Entry for high-value goods by air and sea.
- The High-Value Import Levy will be charged per entry and both a Customs and MPI levy applies.
- Levies from 1 April 2026 will continue to be charged based on the lodgement date of the import entry.
- There is no change to the monthly statement cycle, 20th payment terms or payment methods and no change for Customs deferred account holders.
- There is **no change to lodgements**, the process of submitting and the clearance processes in Trade Single Window (TSW) remain the same.

TSW

TRADE SINGLE WINDOW

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High-Value Goods Export Levy from 1 April 2026

KEY:

 Stays the same

 Change

What's changing from 1 April 2026

- **Exports:** the new Customs High-Value Export Levy will be split by air and sea.
- For sea, there will be a separate rate for Secure Exports Scheme (SES) goods.
- The current fees will finish on 31 March 2026, when all existing goods fees are removed.

What's not changing

- **Exports:** Continue to submit an Export Entry for high-value goods by air and sea.
- The High-Value Export Levy will be charged per entry and a Customs-only levy applies.
- Levies continue to be based on the lodgement date of reports.
- No change to the monthly statement cycle, 20th payment terms, or payment methods.
- There is **no change to lodgements**, process of submitting or clearance processes in TSW.

TSW

TRADE SINGLE WINDOW

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Scenario

Five parcels imported into New Zealand by Air (valued over \$1,000)

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.

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Scenario

The High-Value Goods Import Levy is applicable to all goods on import entries including temporary imports over \$1,000. Below is an example of temporary goods imported into New Zealand.

Commercial goods temporarily imported into New Zealand

- Commercial goods imported temporarily (e.g. for a trade show) or movable goods temporarily imported to have work done on them in New Zealand (such as a boat or plane) are imported through a Temporary Import Entry (or TIE). As a TIE is a form of entry, these imports will be subject to the High-Value Goods Import Levy.
- The exception is where a commercial plane or a vessel is visiting temporarily and engaged in the movement of passengers or cargo, these do not attract the High-Value Goods Import Levies as the costs are recovered through the Border Processing Levy (BPL) or the new 1 April 2026 Commercial Vessel Levy (CVL).

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Scenario

Commercial goods on Temporary import Entry end up staying in New Zealand

I am importing commercial goods into New Zealand temporarily on a Temporary Import Entry (TIE). These commercial goods will now remain permanently in New Zealand. Will the High-Value Import Levy apply on the TIE and on the Import Entry?

Customs response

- Customs and MPI apply the High-Value Goods Import Levy on goods over NZ\$1000 unless an exemption is claimed.
- In this scenario, the High-Value Goods Import Levy applies once only.
- Trade Single Window will charge the levy automatically when the TIE is lodged.
- When the completing Import Entry is submitted, the broker or importer should apply the GLE OINF code to claim a goods levy exemption.
- Customs has created a new GLE (Goods Levy Exemption) code that should be used for commercial goods instead of PVT (Private) from 1 April 2026. The GLE and PVT Other Information (OINF) codes both exclude the entry from the goods levies and should only be used when claiming an exemption.



High-Value Goods Import and Export Levy - 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 & Mail For Mail, this is in addition to the Import UPU mail per kilogram levy that is paid by the Carrier.	Importer	High-value goods (goods that are greater than NZD\$1,000)	High-Value Goods Import Levy	HVIA (MHVIA)	Air & Mail	\$7.24	\$44.57	\$51.81	
						HVIS (MHVIS)	Sea	\$73.87	\$44.57	\$118.44	
Imports	Temporary Import Entry (TIE)	Per TIE Levies split by Air & Sea & Mail	Importer	High-value goods (goods that are greater than NZD\$1,000)	High-Value Goods Import Levy	HVIA (MHVIA)	Air & Mail	\$7.24	\$44.57	\$51.81	
						HVIS (MHVIS)	Sea	\$73.87	\$44.57	\$118.44	
Imports	Private Importer Declaration (PID)	Per (PID) for High Value Import UPU Mail This is in addition to the Import UPU mail per kilogram levy that is paid by the Carrier.	Person for whom the PID is lodged.	High-value goods (goods that are greater than NZD\$1,000)	High-Value Goods Import Levy	HVIA (MHVIA)	Mail	\$7.24	\$44.57	\$51.81	
Exports	Export Entry	Per Entry Levies split by Air & Sea	Exporter	High-value goods (goods that are greater than NZD\$1,000)	High-Value Goods Export Levy	ELA	Air	\$3.35	NIL	\$3.35	
						ELSES	Sea	Secure Export Scheme (SES)	Other Exports	NIL	Secure Export Scheme (SES)
										\$8.13	NIL



On or by 20th

- 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 20th of the month for previous month's levies.
- Check the **Quick reference guide** on this Customs webpage [Goods Fees – 2026 changes](#) 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

Topic	Customs website links
<p>More info on Customs website Downloadable industry information packs here. New importers and exporters information packs for your customers now available.</p> 	<ul style="list-style-type: none"> ➤ Goods Fees – 2026 changes
<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"> ➤ Goods Clearance Fees Review
<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"> ➤ Goods fees and hourly rate
<p>New regulations have been made that give effect to the Customs goods management levies.</p>	<ul style="list-style-type: none"> ➤ New Customs goods management levies