



# 1 April 2026 Goods Levies

Information for traders  
who are exporting goods  
out of New Zealand



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

**Protecting and promoting  
New Zealand across borders**

# *How to use this information pack*

## **Who this pack is for**

This information pack, with real world scenarios, is provided to **help exporters of goods out of New Zealand** understand how Customs Goods Levies are applied.

## **What has changed**

- From 1 April 2026, taxpayer subsidies were removed and there is now a fairer user pays approach for the recovery of Customs and MPI costs to manage goods moving through our border.
- Any goods moving across the border attract Customs and MPI Goods Levies (unless they are exempt).
- The Goods Levies are not a tax.

## **Where to go for more information**

- Email your broker, freight forwarder (courier), carrier, or mail operator who may have passed these Goods Levies charges on to you.
- Find out more about how the Goods Levies are applied to goods moving in and out of New Zealand: [Goods Levies – 2026 changes](#).

## Scenario: **Low-value goods levies**

***Your invoices for shipping charges for low-value goods now show higher charges for Customs.***

### ***Why?***

Low-value goods are goods equal to or less than NZ\$1,000.

- Customs charges for low-value goods are now consignment-based (e.g. per shipment) rather than per cargo report.
- All low-value goods exported out of New Zealand as freight are charged the Customs Goods Levies (with limited exemptions).
- The Low-Value Goods Levies more fairly cost recover the cost of processing goods that cross New Zealand's borders.

If you have any queries about how any of the Goods Levies have been passed onto you by your carrier, broker or freight forwarder, please contact them directly.

## Scenario: Shipping charges and third party Invoices

*Your shipping invoice includes Customs charges but you don't deal with Customs directly.*

*Can Customs confirm whether the charges on your invoice are correct or reasonable?*

- If you export goods out of New Zealand, you may see new or different charges on invoices from your broker, freight forwarder (courier), carrier, or mail operator.
- Customs and MPI apply and collect levies from freight forwarders, carriers, and from brokers on behalf of importers and exporters. The goods levy rates seek to fully recover the cost of border agency activities related to imported and exported goods.
- Customs is not able to explain third party invoices – how charges are presented to you is at the discretion of the business charging you.
- Contact your invoice issuer directly about how the charges are passed on to you.

## Scenario: **Low-Value Goods Levies for exporting a package**

*You are sending a single package to an overseas organisation – is the Low-Value Goods Levy charged? Does it apply to every shipment that crosses the border (except for goods that are exempt)?*

### **Freight / Courier**

- If you are a New Zealand organisation sending a package overseas and the value of this package is \$1,000 or less, then a single Low-Value Goods Export Levy is charged. If the items are sent via Air, the charge is \$2.48 + GST. Where you use a freight forwarder (courier) to send the items, they will complete the Customs clearance documentation on your behalf, incur the charge and this is likely to be passed on to you as part of the shipping charge you pay them.
- There are separate rates for sea shipments. The levy for items sent by sea is \$3.22 + GST.

### **International Mail**

- If you are sending the items by UPU Mail (which is an option when goods are sent via a NZ Post shop), then NZ Post – as NZ's designated operator for international mail – will get charged an Export UPU Mail Service fee instead. It is likely they will pass this charge on to you as part of the postage charge you pay when you send the package.

## Scenario: Goods export charges for documents

***You have a shipment containing documents only. Does the Low-Value Goods Export Levy apply to documents?***

- Important documents are usually sent via courier service as airfreight overseas (with track and trace) and are not sent by international mail (via the UPU mail stream).
- The Low-Value Goods Levy applies to all goods, including personal documents. Some exemptions apply e.g. human remains, carnets and diplomatic goods.
- The Low-Value Goods Levy is charged to the submitter of the lodgement. e.g. the freight forwarder. They may pass these charges on.
- Usually important documents are sent via a courier service with track and trace.
- These are charged the Low-Value Goods Export Levy of \$2.48 plus GST per declaration (air).

***You send the documents by international mail via the UPU mail stream overseas instead. Will there be a charge for exported UPU Mail?***

- For personal documents, these may be sent via the UPU mail stream.
- From 1 April 2026, there is a new service fee for exported mail that is charged to New Zealand's designated postal operator (NZ Post) covering all UPU mail exported from New Zealand (including personal documents sent via UPU mail).
- NZ Post decides how this is reflected in its pricing and may pass these charges on.

## Scenario - Exporting trade samples, gifts, commercial documents or newspapers

*An exporter sends trade samples, gifts, commercial documents or newspapers offshore. The exporter understands that Customs-related charges should not apply.*

- Export goods levies are applied to:
  - an Export Entry (both low-value or high-value goods); or
  - a write-off request on a Cargo Report Export (low-value goods).
- The regulations exempt trade samples, gifts, commercial documents and newspapers from requiring an Export Entry.
- In practice, Customs needs a document to clear these goods electronically. Therefore, exporters can lodge an Export Entry and claim a Goods Levy exemption.
- Customs will apply the Low-Value Goods Levy to all write-off requests for goods declared at or less than \$1,000.

### **More information**

- Exported goods levies apply based on the export declaration lodged.
- Where a freight forwarder or a broker submits trade samples, gifts, commercial documents or newspapers on an Export Entry and applies the Goods Levy Exemption (GLE) code, no levy will apply.
- Where trade samples, gifts, commercial documents or newspapers are submitted as a low-value write-off on a cargo report export (CRE), the Low-Value Goods Levy will apply. For air, this rate is \$2.48 and is charged to the submitter of this export declaration.

## Scenario: **Export goods returned to New Zealand**

*An exporter sends goods overseas from New Zealand. The goods are rejected by the overseas buyer and returned to New Zealand shortly after export.*

*The exporter then sells the goods to another overseas buyer and sends the goods to them.*

*The exporter believes they are being charged multiple times by Customs for the same goods.*

- Goods levies apply on the Customs export declaration.
- The levy applies to the party that submits the declaration, freight forwarders (couriers) or Customs brokers usually submit these on your behalf.
- For the returned goods arriving back in New Zealand, these are submitted on an import declaration and the import goods levies apply.
- In this scenario, the goods levies apply each time the goods cross the border.
- Contact your broker or carrier directly about how the charges are passed on to you.

## Scenario: Exemptions from Goods Levies

*You export goods that used to be exempt from goods fees. Do the same exemptions still apply to goods levies?*

- The same goods that were exempt from goods fees are also exempt from goods levies, provided goods are declared correctly. For example, human remains, carnets and diplomatic goods.
- Exemptions must be correctly claimed through the appropriate declaration.
- More details can be found in [Customs and Excise \(Goods Management Levies\) Order 2025](#).



## At a glance: what is UPU mail, what is freight, and how levies are applied to items leaving New Zealand



Types of Postal Articles	Usually used for	UPU Mail or Freight	Levies applicable
Letters with postage stamps attached	Letters and postcards.	UPU Mail	Export UPU mail service fee.  This levy is payable by NZ Post as the designated postal operator in NZ for International mail.
International Registered Post	Documents that require tracking.	UPU Mail	As above.
Parcels sent overseas - generally these are to friends or family overseas (untracked) (these can also be tracked)	Small parcels sent overseas that do not require a fast delivery service. Larger parcels can also be sent via this method.	UPU Mail	As above.
Courier service with tracking	Documents or parcels of goods that require tracking and a fast delivery service.	Freight (usually Airfreight)	Low-Value Goods Export Levy or High-Value Goods Export Levy.  These levies are payable by the submitter of the clearance document lodged through Trade Single Window (TSW).  Low-Value Goods Export Levies are usually paid by freight forwarders and High-Value Goods Export Levies paid by brokers.

## At a glance: High-value and low-value export levies

- Customs export goods levies are applied when clearance documents are lodged through Trade Single Window (TSW) by the freight forwarder (courier), exporter or Customs broker.
- See the **Quick reference guide** on [Goods Levies – 2026 changes](#) for a full list of Goods Levies charges.

Category	Mode	1 April 2026 charges	Who Pays	Levy Type	Customs Levy	MPI Levy	NZD Total (excludes GST)
<b>High-Value Exports</b> (Over \$1,000)	<b>Air</b>	<ul style="list-style-type: none"> <li>• The Customs High-Value Goods Levy is split by air and sea.</li> <li>• For sea, there is a separate rate for Secure Exports Scheme goods.</li> </ul>	Broker/Exporter	High-Value Goods Export Levy	\$3.35	NIL	<b>\$3.35</b>
	<b>Sea</b>			High-Value Goods Export Levy <b>Secure Export Scheme (SES)</b>	\$3.76	NIL	<b>\$3.76</b>
				High-Value Goods Export Levy <b>Other Exports</b>	\$8.13	NIL	<b>\$8.13</b>
<b>Low-Value Exports</b> (\$1,000 or less)*	<b>Air</b>	<ul style="list-style-type: none"> <li>• Customs charges for low-value goods exported overseas from New Zealand (some exemptions apply; diplomatic goods, carnets and human remains).</li> </ul>	Freight Forwarder	Low-Value Goods Export Levy	\$2.48	NIL	<b>\$2.48</b>
	<b>Sea</b>			Low-Value Goods Export Levy	\$3.22	NIL	<b>\$3.22</b>