



# 1 April 2026 Goods Management 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**

## *Kia ora and welcome*

From 1 April 2026, the structure of Customs and MPI goods charges will change. The existing Customs goods fees will be replaced by **levies**.

These changes aim to ensure **fairer cost recovery** and better reflect the **cost of border management**.

# Important Changes: Customs and MPI goods levies from 1 April 2026

## What exporters and importers need to know

1. From 1 April 2026, New Zealand's border agencies – Customs and MPI – are changing how goods moving into and out of New Zealand are charged.
2. Existing Customs 'goods fees' will be replaced by 'goods levies'.
3. Your broker, freight forwarder, carrier, or mail operator will pay these levies on your behalf and may pass them on to you.
4. If you import into or export from New Zealand, you may see new or different charges on invoices from your broker, freight forwarder, carrier, or mail operator.
5. Customs cannot explain third-party invoices – how charges are presented to you is at the discretion of the business charging you.
6. Invoice questions need to go to the invoice issuer.

**Important: Levies are applied by lodgement date.** Customs and MPI apply levies automatically.

# Getting ready for 1 April 2026 changes

## Before 1 April 2026:

- Identify who handles your exports/imports (broker, forwarder, carrier, mail operator).
- Ask how goods management levies will be passed on.
- Ask how charges will appear on your invoices.

## After 1 April 2026:

- Check your invoices for new or changed charges.
- If unclear, contact the invoice issuer directly.
- Refer to [Customs industry packs](#) for official levy information.

# UPU mail vs Airfreight for low-value goods



## *What is UPU mail?*

### **UPU = Universal Postal Union**

- UPU mail means postal articles conveyed under the terms of the Universal Postal Convention between postal operators operating within the Universal Postal Union. It does not include items (i.e. fast freight) that are not shipped under the provisions of the UPU.
- Designated operators are an entity officially designated by a UPU member country to operate postal services and to fulfil the related obligations arising from the acts of the UPU Convention in its territory.
- UPU Mail refers to international mail processed under the regulations and standards of the Universal Postal Union (UPU), a United Nations agency that coordinates global postal services.

*Who is New Zealand's designated postal operator?*

At present, NZ Post is the only designated postal operator in New Zealand for international mail under Section 48(1) of the Postal Services Act 1998.



## What is low-value freight?

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

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

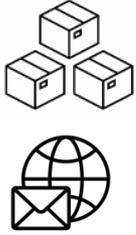
- a low value write-off request on an Cargo Report Export
- or
- an Export Entry, if the value is equal to or less than NZ\$1,000.

#### Note:

- Any goods moving across the border will attract Customs and 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.
- A consignment is all goods that are shipped together under a unique House Bill Number from one consignor to one consignee.

### 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 Cargo Report Export (CRE).
- This change removes subsidies and ensures each consignment contributes fairly to border management costs.



## At a glance:

*What items are UPU mail, what items are freight, and the levies applicable for items exported from New Zealand.*

Types of Postal Articles	Usually used for	UPU Mail or Freight	Levies applicable
<b>Letters with postage stamps attached</b>	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.
<b>International Registered Post</b>	Documents that require tracking	UPU Mail	As above
<b>Parcels sent overseas - generally these are to friends or family overseas (untracked) (these can also be tracked)</b>	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
<b>Courier service with tracking</b>	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 levies are usually paid by freight forwarders and high-value levies paid by brokers

# Scenarios: Exports

**Each of the following scenarios reflects questions to Customs from traders.**

## Scenario: Low-value goods levies

***You have historically exported many low-value consignments using cargo reports with minimal fees. After 1 April 2026, your invoices show higher total charges for low-value goods.***

### ***Why?***

#### **How the levy is applied**

- From 1 April 2026, low-value goods are moving to consignment-based charging. The existing 'per cargo report' fees are finishing on the 31 March 2026.
- Each low-value write-off request now attracts a levy, regardless of how many write-off requests are included on a report i.e. the levy is charged per write-off request on an Cargo Report Export (CRE). Each write-off request will attract the low-value goods export levy.
- Each export entry for low-value goods also attracts a levy.
- This change removes subsidies and ensures each consignment contributes fairly to border management costs.

#### **Customs response:**

- The charging model has changed from per report to consignment-based charging.
- Each low-value declaration now attracts a levy (per write-off request or per export entry)
- This change was introduced to improve fairness and align charges with how goods are managed at the border.

**Note:** By low-value goods we mean:

- **Goods that are equal to or less than NZ\$1,000**
- A low value write-off request on an Cargo Report Export or an Export Entry, if the 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.

## Scenario: **New charges accuracy**

***After 1 April 2026, your logistics invoices include new or changed charges.***

***I don't deal with Customs directly — why am I seeing new charges?***

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

### **How the levy is applied**

- Even if you are not a Customs customer, any goods moving across the border will attract Customs and MPI levies.
- Your broker, freight forwarder, carrier, or mail operator pays these levies and may pass them on to you as part of their invoice.

### **Customs response**

- Customs cannot validate third-party invoices or explain how brokers, freight forwarders, carriers, or mail operators calculate or bundle their charges.
- For more information, contact your broker or carrier about how those charges are passed on to you.

**You can find more information in the links below.**

These downloadable documents help to explain what levies apply to certain goods or activities and who is legally liable to pay those levies.

- [Goods Fees – 2026 changes](#) (webpage)
- [Quick reference guide - all goods management levies from 1 April 2026](#) (PDF file).

## Scenario: Different invoice descriptions between service providers

***You receive invoices from different brokers or carriers showing Customs-related charges described in different ways.***

***Can Customs explain why this is happening?***

### **How the levy is applied**

- Customs and MPI apply and collect levies from freight forwarders, carriers, and from brokers on behalf of importers and exporters.
- Service providers decide how charges are described or bundled on their commercial invoices.

### **Customs response**

- For more information, contact your broker or carrier about how those charges are passed on to you.

## Scenario: Type of goods charged low-value goods export levy

***You have a shipment containing personal documents only.***

***Important documents are usually sent overseas from New Zealand via courier as airfreight (not as UPU mail).***

***Will the low-value goods export levies apply to documents?***

### **How the levy is applied**

- Usually important documents are sent via a courier service with track and trace
- These will be charged the low-value goods export levy at NZ\$2.48 plus GST per declaration (air).
- It doesn't matter if the shipment is documents or other goods, the charge will apply equally (some exemptions apply)

### **Customs response:**

- The 1 April 2026 low-value goods levies apply to all goods including personal documents. Some exemptions apply e.g. human remains, carnets and diplomatic goods.
- The low-value goods levies are charged to the submitter of the lodgement. e.g. the freight forwarder. They may pass these charges on.

## Scenario: Type of goods charged Export UPU mail service fee

*You have a shipment containing personal documents only*

*They are sent overseas via the UPU mail stream*

*Will there be a charge for exported UPU Mail?*

### **How the levy is applied**

- 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 will be charged to NZ's designated postal operator (NZ Post) covering all UPU mail exported from New Zealand (including personal documents sent via UPU mail).

### **Customs response:**

- NZ Post will decide how this is reflected in its pricing.

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

*An exporter sends trade samples, gifts, commercial documents or newspapers offshore. They believe the Customs-related charges should not apply.*

### **How the levy is applied**

- Export goods levies are imposed on:
  - 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, Customs will allow exporters to lodge an export entry and claim a goods levy exemption.
- Customs will apply the low-value goods export levy to all write-off requests for goods declared at or less than NZ\$1,000.

### **Customs response:**

- 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), then the low-value goods export levy will apply. For air this rate is \$2.48 and is charged to the submitter of the export declaration.

## Scenario: A shipment spans March and April 2026

***The Export Entry or Cargo Report is lodged in late March 2026. Your goods depart New Zealand in April 2026. You expected the new goods levies to apply.***

***Why does the invoice show the old goods fees instead?***

### **How the levy is applied**

- Goods fees and levies are applied based on the lodgement date of the declaration or report, not the departure date of the goods.
- All existing goods fees end on 31 March 2026.
- Any declaration or report lodged on or after 1 April 2026 automatically attracts the new goods management levies.
- This rule applies consistently across all levy change areas.

### **Customs Response:**

#### **Example where the CRE is lodged before 1 April 2026:**

- If a Cargo Report Export (CRE) is lodged before 1 April 2026, the CRE attracts the per-report charges.
- For an air CRE that has 5 low-value write-off requests, the Customs charges are \$60.82 exclusive of GST (for air).
- There are no MPI charges on exports.
- If there are any additions to the CRE after it has been lodged, there are no more charges on this CRE as the lodgement date is prior to 1 April 2026.

#### **Example where the CRE is lodged on or after 1 April 2026:**

- If a Cargo Report Export (CRE) is lodged on or after 1 April 2026, and the air CRE has 5 low value write-off requests, then the CRE would attract the Customs low value export levies of:  
 $5 \times \$2.48 = \$12.40$  exclusive of GST.

## Scenario: Amendments to a declaration changes the levies payable

***You lodge a Cargo Report Export, or Inward Cargo Report on or after 1 April 2026. After lodgement, the declaration is amended to add additional consignments.***

***Why has the total levy amount increased? Have I been charged twice?***

### **How the levy is applied**

- Goods levies apply per declaration (e.g. per write-off request on an Cargo Report Export).
- When a cargo report is amended to add additional write-off requests, the number of low-value goods levies that are applied increases.
- The same levy is not charged twice on the same goods.
- Additional levies apply only to additional write-off requests added through an amendment.

### **Customs Response:**

#### **Example**

- If a Cargo Report Export (CRE) is lodged after 1 April 2026, and the air CRE originally had 5 low value write-off requests, then the CRE would attract the Customs low value export levy of:  
 $5 \times \$2.48 = \$12.40$  exclusive of GST.
- If this CRE is amended to add 5 more low-value write-off requests and resubmitted, the low-value export levy that applies will increase from 5 to 10. The total amount payable for these low-value goods travelled by air would be:  
 $10 \times \$2.48 = \$24.80$  exclusive of GST.

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

## 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.*

### How the levy is applied

- Goods levies apply based on the **lodgement date of the export declaration**
- Where export goods are submitted as a **write-off request** on a **Cargo Report Export (CRE)**, the levy applies to the party that submits the CRE. Freight forwarders usually submit write-off requests.
- Where export goods are submitted as an **export entry**, the levy applies to the party who submits the export entry. Brokers usually submit export entries 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.

### Customs response:

- In this scenario, the goods levies apply each time the goods cross the border.
- Where you receive an invoice from another party that is not Customs for charges, for more information on this invoice, please contact your broker or carrier about how these charges are passed on to you.

## Scenario - Export Entry lodged but goods do not leave New Zealand

*An exporter lodges an **Export Entry**, but the goods do not leave New Zealand due to a cancelled shipment.*

*The exporter queries why charges still apply.*

### How the levy is applied

- Export goods levies are triggered by the **lodgement of the export declaration**, not by whether goods physically depart New Zealand.
- Once an **Export Entry** has been submitted and cleared, the export goods levies will apply.

### Customs response:

- Export goods levies apply based on the lodgement of the Export Entry.
- The levy will apply regardless of whether the shipment proceeds.
- To apply for a refund if the goods no longer leave New Zealand, the submitter of the Export Entry needs to cancel the Export Entry.

## Scenario: International transshipment versus transit goods

*Your goods arrive in New Zealand on a craft and then continue to another country.*

*Why does an internationally transhipped goods levy apply in some cases but not others?*

### How the levy is applied

- The internationally transhipped goods levy applies when an International Transshipment Request (ITR) is lodged on an Inward Cargo Report or Cargo Report Export.
- International Transshipments are goods that are offloaded, stored, or transferred to another craft in New Zealand require an ITR and attract the levy.
- Transit goods that remain on the arriving craft and do not require an ITR do not attract the levy.

### Customs response

- The internationally transhipped goods levy only applies when an International Transshipment Request is lodged.

## Scenario: Exemptions under the levy system

***You currently export or import goods that are exempt from goods fees.***

***Do the existing exemptions still apply after 1 April 2026?***

### **How the levy is applied**

- Where goods are currently exempt from goods fees, those exemptions continue. For example, human remains, carnets and diplomatic goods.
- Exemptions must be correctly claimed through the appropriate declaration.

### **Customs response**

- Existing exemptions continue to apply, provided goods are declared correctly.

# 'Trade Single Window (TSW) submitters'

*See the following slides if you submit clearance documents through the Customs online system called Trade Single Window (TSW) .*

*If you do not submit clearance documents through TSW then this information is relevant to:*

- your freight forwarder, importer or broker*

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

Category	Mode	1 April 2026 changes	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 new Customs high-value export levy will be split by air and sea</li> </ul>	Broker/Exporter	High-value goods export levy	\$3.35	NIL	<b>\$3.35</b>
	<b>Sea</b>	<ul style="list-style-type: none"> <li>For sea, there will be a separate rate for Secure Exports Scheme goods.</li> </ul>		High-value goods export levy <b>Secure Export Scheme (SES)</b>	\$3.76	NIL	<b>\$3.76</b>
		<ul style="list-style-type: none"> <li>The current fees will finish on 31 March 2026, when all existing goods fees are removed.</li> </ul>		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>Before 1 April 2026, - charges are based on the Cargo Report Export submitted, so adding more low-value write-offs doesn't change the cost.</li> </ul>	Freight Forwarder	Low-value goods export levy	\$2.48	NIL	<b>\$2.48</b>
	<b>Sea</b>	<ul style="list-style-type: none"> <li>From 1 April 2026, charges are based on the number of <b>write-off requests or per low-value export entry*</b>. This means the levies increase if more write-off requests are added to a Cargo Report Export.</li> <li>From 1 April 2026, there are no charges on Outward Cargo Reports</li> </ul>		Low-value export goods levy	\$3.22	NIL	<b>\$3.22</b>

**\*By low-value goods we mean:**

- a low value write-off request on an Cargo Report Export,
- or
- an Export Entry, if the 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.

# For more information

Visit our website for information on **all goods management levies** that will apply.

Link here:

- [Quick reference guide - all goods management levies from 1 April 2026](#) (PDF, 224 KB)

## Links to our published documents and webpages:

Topic	Customs website links
<p><b>Industry information packs</b></p>	<p>These packs are available at: <a href="https://Customs.govt.nz/goods-fees-2026">Customs.govt.nz/goods-fees-2026</a> and outline the levies that will apply to imported and exported goods crossing the New Zealand border from <b>1 April 2026</b>:</p> <ul style="list-style-type: none"> <li># 1 - <a href="#">Low-value goods levy information pack</a> (PDF, 750 KB)</li> <li># 2 - <a href="#">Empty container levy (Sea) information pack</a> (PDF, 737 KB)</li> <li># 3 - <a href="#">Internationally transhipped goods levy information pack</a> (PDF, 756 KB)</li> <li># 4 – <a href="#">High-value goods levy information pack</a> (PDF, 725 KB).</li> <li># 5a – <a href="#">UPU mail import levy (Air) information pack</a> (PDF, 873 KB)</li> <li># 5b – <a href="#">UPU mail import levy (Sea) information pack</a> (PDF, 840 KB)</li> <li># 6 – <a href="#">Commercial vessel levy information pack</a> (PDF, 782 KB)</li> </ul>
<p><b>More info on Customs website</b></p>	<p>Notice to customers – one pager:</p> <ul style="list-style-type: none"> <li>• <a href="#">New Zealand Customs goods management levies – notice to customers</a> (PDF, 187 KB)</li> </ul> <p>Quick reference guide – all levies</p> <ul style="list-style-type: none"> <li>• <a href="#">Quick reference guide - all goods management levies from 1 April 2026</a> (PDF, 224 KB)</li> </ul>
<p>This page includes <b>tables comparing current goods fees with the new levy structure</b>, effective from 1 April 2026.</p>	<p>➤ <a href="#">Goods Clearance Fees Review</a></p>
<p>Provides <b>detailed breakdowns of fees</b> before and after 1 July 2025 and outlines the transition to levies.</p>	<p>➤ <a href="#">Goods fees and hourly rate</a></p>
<p><b>New regulations</b> have been made that give effect to the Customs goods management levies.</p>	<p>➤ <a href="#">New Customs goods management levies</a></p>



**Ngā mihi – thank you**