

Empty container levy (Sea) from 1 April 2026 Change # 2

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 1.1



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

**Protecting and promoting
New Zealand across borders**

**2026
change
2****Empty
container
levy (Sea)**

Government's reason for introducing an Empty container levy (Sea)

Cabinet Decision – Cost Recovery Reform (March 2025)

Cabinet approved a levy on empty shipping containers arriving in New Zealand 'empty' – for the repositioning or the movement of international cargo to ensure fairer cost recovery.

This is because:

- Empty containers pose a border security risk and may have contraband.
- To improve fairness by removing cross-subsidies as empty container costs are currently met by charges on other goods.

2026 change # 2

Empty container levy (Sea)



Empty container levy from 1 April 2026

- From 1 April 2026, there is an Empty container levy for all shipping containers that arrive in New Zealand 'empty' for repositioning or the movement of international cargo.
- The Empty container levy will be charged **per carrier Inward Cargo Report (ICR) with empty containers** for the repositioning or the movement of international cargo*.
- Where you submit a carrier Inward Cargo Report (ICR) in Trade Single Window (TSW) with empty containers, you indicate whether it is:
 - **'New'** is when empty containers (new or used) are being permanently imported into New Zealand. New containers usually require an Import Entry.
 - **'Used'** is when being used for repositioning or the movement of international cargo.



**There is usually one consignee of empty containers per carrier ICR.*

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Empty container levy from 1 April 2026


What's changing from 1 April 2026	What's not changing
<ul style="list-style-type: none"> ➤ New levies will be charged per carrier Inward Cargo Report with empty containers from 1 April 2026. ➤ Levies will be charged to the submitter of the Inward Cargo Report (ICR) based on the lodgement date of the report. ➤ The single transaction fee (a report-based fee) that is applied to every Inward Cargo Report (ICR) where the report is a carrier ICR will finish on 31 March 2026, when all existing goods fees are removed. 	<ul style="list-style-type: none"> ➤ Submit a carrier Inward Cargo Report (ICR) for empty containers arriving by sea to be used for movement of international cargo. ➤ Continue to indicate 'used' in TSW when empty containers are being used for repositioning and the movement of international cargo. ➤ There is no change to lodgements, process of submitting or clearance processes in TSW.

TSW

TRADE SINGLE WINDOW

KEY:

 Stays the same

 Change

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Scenarios

Empty containers arriving in New Zealand for the movement of international cargo

- The carrier or shipping company who lodges a carrier ICR for empty containers arriving by sea to be used for movement of international cargo will pay the Empty container levy (Sea) for that carrier ICR.
- Both shipper owned containers (SOCs) and leased containers (off-hires) are handled the same way, it doesn't matter who owns or hires the containers, the carrier will incur the Empty container levy (Sea).

Empty containers that stay on the ship

- Empty containers won't attract the Empty container levy (Sea) if an empty shipping container comes into New Zealand but stays on the ship.
- This means it doesn't get offloaded onto the wharf for repositioning or the movement of cargo and is not recorded as a used empty and submitted on a carrier ICR.

Damaged containers

- If one of the empty containers that you bring into New Zealand for export is damaged and will now remain in New Zealand, then the ICR should be amended to replace 'Used' with 'New' in TSW (indicating that the empty container is now being imported for home consumption).
- An Import Entry should be lodged for the empty shipping container that is staying in New Zealand (assuming the empty container is worth over NZD\$1,000 otherwise you can submit a write-off request).



Empty container levy (Sea)

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	Inward Cargo Report (ICR)* *Carrier ICR only	Per Carrier Inward Cargo Report (ICR) with Empty Containers	Importer	N/A	Empty container levy (Sea)	CCL	Sea	\$1.34	NIL	\$1.34



On or by 20th

Payment terms remain the same – on or by 20th 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

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