

Empty Container Levy (Sea) from 1 April 2026

Industry introductory pack V1

Important: The materials provided are shared to support industry readiness of 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 via trade.programme@customs.govt.nz



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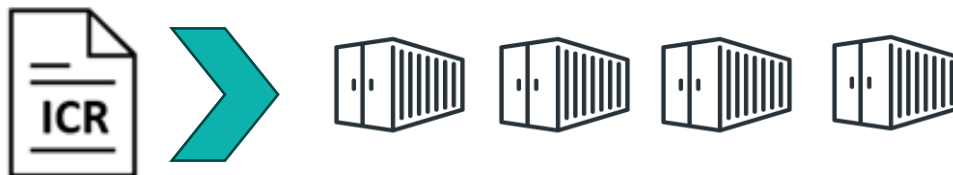
2026 change # 2

Empty Container Levy (Sea)



What you currently do for empty shipping containers

- When importing empty shipping containers into NZ for movement of international cargo, they are reported and cleared on a Carrier Inward Cargo Report – ICR.
 - Currently a single transaction fee – Inward Cargo Transaction Fee (ICTF) - is applied to an Inward Cargo Report (ICR) where the report is a Carrier ICR.
 - When you submit a Carrier Inward Cargo Report (ICR) with empty containers, you indicate whether it is:
 - **'New'** meaning it is when empty containers (new or used) are being permanently imported into NZ. New containers usually require an Import Entry.
- OR
- **'Used'** meaning being used for repositioning or the movement of international cargo.



2026 change # 2

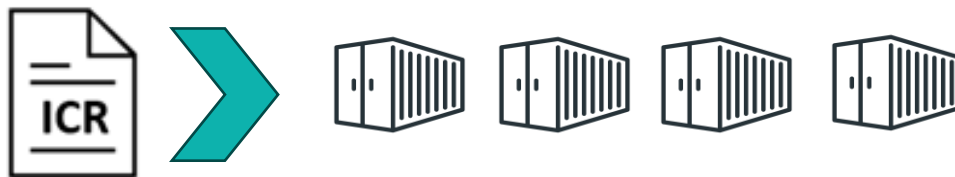
Empty Container Levy (Sea)



What's changing from 1 April 2026

Introduction of a Customs levy for empty shipping containers

- Currently a single transaction fee – Inward Cargo Transaction Fee (ICTF) is applied to an Inward Cargo Report (ICR) where the report is a Carrier ICR.
- From 1 April 2026, there will be an Empty Container Levy for all shipping containers that arrive in NZ empty (for repositioning or the movement of international cargo).
- The Empty Container Levy will be charged **per-consignment** of empty shipping containers.
 - ❑ For noting: **Per-consignment** means all the containers of one importer on one Carrier ICR – Inward Cargo Report.



**2026
change
2****Empty
Container
Levy (Sea)**

What's not changing

- There is no change to lodgements.
- You will still indicate whether each container is 'new' or 'used'.
- The process of submitting them and the clearance processes in Trade Single Window (TSW) remain the same.



**2026
change
2****Empty
Container
Levy (Sea)**

Charging for different levies

From 1 April 2026, the current fees will finish, and there are new levies coming in.

There will be a levy per consignment of Empty Shipping Containers (change area #2) and the International Transshipment Levy (change area #3) per International Transshipment Request.

There are also Low Value Goods levies (change area #1) on both imports and exports and a Commercial Vessel levy (change area #6) on vessels arriving in NZ.



2026 change # 2

Empty Container Levy (Sea)



What is an 'empty' container and when will the levy apply?

Used containers

From 1 April 2026, a container will be classified as empty and will be charged the Customs levy based on the following:

- When you submit a Carrier Inward Cargo Report (ICR) for empty containers arriving by Sea to be used for movement of international cargo.
- When you insert that it is '**used**' on Trade Single Window.
- The levy will be charged per consignment of empty containers.

Empty containers that stay on the ship

- Empty containers won't attract the Empty Container levy (Sea) if an empty shipping container comes into NZ but stays on the ship.
- This means it doesn't get offloaded on to the wharf for repositioning or the movement of cargo and no Carrier ICR is submitted.

Damaged containers

- Amend the ICR if you bring empty containers into NZ to be used for export and one of them is damaged and is now intended to remain in NZ
- An Import Entry should be lodged for the empty shipping container that is staying in NZ (assuming the empty container is worth over NZD\$1,000 otherwise you can submit a write-off request)
- The Import Entry would be for the container that is damaged and not worth the money to repair.

2026 change # 2

Empty Container Levy (Sea)



Empty Container Levy – Sea

Customs.govt.nz – 2026 levy fees

All costs shown are in NZD

What	Who pays	Levy from 1 April 2026			When payment is due
		Customs excl. GST	MPI excl. GST	Combined total excl. GST	
Sea Empty Container Levy (Sea)	Person who lodges the Carrier ICR	\$1.34	NIL	\$1.34	On or by the 20 th month for previous month's levies

- There is no change to monthly statements and 20th month payment terms.



On or by the 20th

KEY:

 Stays the same

 Change

2026 change # 2

Empty Container Levy (Sea)



Summary

From 1 April 2026, all good fees will be removed, and they will be replaced with levies.

The new empty container levy will apply to all 'empty' shipping containers arriving in NZ by Sea.

What you do now	What you need to do from 1 April 2026
Submit a Carrier Inward Cargo Report (ICR) for empty containers arriving by Sea to be used for movement of international cargo.	No change. You will continue to indicate 'used' in TSW when empty containers are being used for the movement of international cargo.
Currently a single transaction fee – Inward Cargo Transaction Fee (ICTF) is applied to an Inward Cargo Report (ICR) where the report is a Carrier ICR.	No additional action is required from you. The new levies will be charged per-consignment of empty containers from 1 April 2026.
Monthly payment terms remain the same (on or by 20 th of month for previous month's levies).	