

# Empty Container Levy (Sea) from 1 April 2026



Industry pack  
Updated Version 3



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

**Protecting and promoting  
New Zealand across borders**

## 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 was because:

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

## Empty Container Levy (Sea)



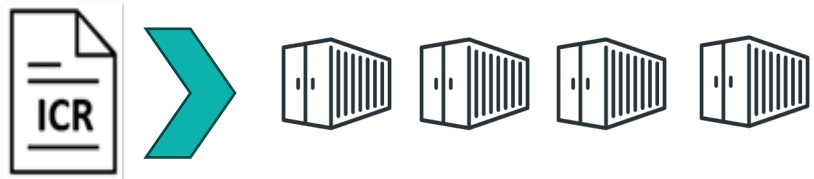
# Empty Container Levy from 1 April 2026

**The Empty Container Levy applies to all shipping containers that arrive in New Zealand ‘empty’ for repositioning or the movement of international cargo, from 1 April 2026.**

The levy is charged per carrier Inward Cargo Report (ICR) with empty containers. The levy is charged to the submitter of the ICR, based on the lodgement date of the report. There is usually one consignee of empty containers per carrier ICR.

Where you submit a carrier Inward Cargo Report (ICR) in Trade Single Window (TSW) with empty containers, you need to 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.

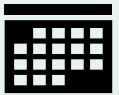




# Empty Container Levy (Sea)

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

- Check the **Quick reference guide** on [Goods Levies – 2026 changes](#) for other levies that may apply.
- All Customs and the Ministry for Primary Industries (MPI) levies are subject to GST. The current rate of GST is 15%.
- 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.
- Payment is due on or by 20<sup>th</sup> of the month for the previous month's charges.

## Empty Container Levy (Sea)



# Scenarios

## Empty containers arriving in NZ 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).