

## NEW GST RULES FOR LOW-VALUE IMPORTED GOODS – CUSTOMS CLEARANCE INFORMATION

**Note:** Inward Cargo Reports (ICR) and Simplified Import Declarations (SIDs) will be written off as GST pre-collected or exempt unless the goods are alcohol or tobacco (duty and/or GST is payable) or fine metals (GST is exempt) or the GST prepaid indicator is "no".

Goods Management Levies are applicable from 1 April 2026 on low-value imported goods declared on an ICR, SID and standard import declaration. Refer to [\*\*Goods levies and hourly rate\*\*](#) for more information.

	Customs Value (FOB)	ICR	SID	Standard Import Declaration	IETF/BSEL Charges	Duty Charges	GST Charges	New data required
One order from same supplier arriving in one consignment	Less than NZ\$400	✓	✓				Accepted as prepaid or exempt	OSR-registered supplier: ➤ Supplier GST number ➤ GST prepaid yes or no
One order from same supplier arriving in one consignment	NZ\$400 to \$1000	✓	✓				Accepted as prepaid or exempt	As above, plus if cleared on an ICR, tariff classification required for each item
One order from same supplier arriving in separate consignments	Combined value less than NZ\$400	✓	✓				Accepted as prepaid or exempt	OSR-registered supplier: ➤ Supplier GST number ➤ GST prepaid yes or no
One order from same supplier arriving in separate consignments	Combined value NZ\$400 to \$1000	✓	✓				Accepted as prepaid or exempt	OSR-registered supplier: ➤ Supplier GST number ➤ GST prepaid yes or no If cleared on an ICR, tariff classification required for each item in an over - \$400 consignment
One order from same supplier arriving in one consignment	Over NZ\$1000	✓ Held for Standard Import Declaration	✓	✓	✓	✓	<u>GST prepaid</u> : GST on duty payable <u>GST not prepaid</u> : full GST payable	OSR-registered supplier: ➤ Supplier GST number ➤ GST prepaid yes or no

	Customs Value (FOB)	ICR	SID	Standard Import Declaration	IETF/BSEL Charges	Duty Charges	GST Charges	New data required
One order from same supplier arriving in separate consignments deemed to be one consignment	Combined value over NZ\$1000	✓ Held for Standard Import Declaration		✓	✓	✓	<u>GST prepaid</u> : GST on duty payable <u>GST not prepaid</u> : full GST payable	OSR-registered supplier: ➤ Supplier GST number ➤ GST prepaid yes or no
Orders from different suppliers arriving in one consignment eg via a re-delivery agent	Combined value less than NZ\$400	✓	✓				Accepted as prepaid or exempt	Suppliers' items on separate SID lines. OSR-registered supplier: ➤ Supplier GST number ➤ GST prepaid yes or no
Orders from different suppliers arriving in one consignment eg. via a re-delivery agent	Combined value NZ\$400 to \$1000	✓	✓				Accepted as prepaid or exempt	As above, plus if cleared on an ICR, tariff classification required for each item
Orders from different suppliers arriving in one consignment eg. via a re-delivery agent	Combined value over NZ\$1000	✓ Held for Standard Import Declaration		✓	✓	✓	<u>GST prepaid</u> : GST on duty payable <u>GST not prepaid</u> : full GST payable	OSR-registered supplier: ➤ Supplier GST number ➤ GST prepaid yes or no