



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

Under section 421(1) of the Customs and Excise Act 2018,

I, Christine Stevenson, Chief Executive, New Zealand Customs Service, make the following rules:

Customs (Advance Notice of Arrival) Amendment Rules 2025

Signed at Wellington

This 28th day of November 2025

Christine Stevenson

Chief Executive, New Zealand Customs Service

Customs (Advance Notice of Arrival) Amendment Rules 2025

Table of Contents

Part 1	Rule requirements	3
Section 1	Preliminary provisions	3
1.1	Title	3
1.2	Commencement	3
1.3	Principal Rules	3
1.4	Principal Rules to continue in force	3
Section 2	Amendments to Part 2 of the Principal Rules	3
2.1	Schedule 2 amended	3

Part 1

Rule requirements

Section 1 Preliminary provisions

1.1 Title

These rules are the Customs (Advance Notice of Arrival) Amendment Rules 2025.

1.2 Commencement

These rules come into force on 1 February 2026.

1.3 Principal Rules

These rules amend the Customs (Advance Notice of Arrival) Rules 2024.

1.4 Principal Rules to continue in force

The Principal Rules continue in force, except to the extent that they are amended by these rules.

Section 2 Amendments to Part 2 of the Principal Rules

2.1 Schedule 2 amended

2.1(1) The following text is removed from Schedule 2 of the Principal Rules:

Border Clearance Levy Information

- Preferred email address for Border Clearance Levy invoice

Note: An invoice number will be specified but for Customs' use only.

2.1(2) The following text is added to Schedule 2 of the Principal Rules, as a new set of prescribed information, after the “Agent’s Details” set of prescribed information:

Invoicing Information

- Whether the nominated agent should be invoiced in relation to Customs’ Border Processing Levy and/or Commercial Vessel Levy and, if not, the name of the other company who should be invoiced.

Note: This section tells Customs who is to be invoiced for any Border Processing or Commercial Vessel Levies.

Explanatory Note

This note is not part of the rules, but is intended to indicate their general effect.

These rules, which come into force on 1 February 2026, are the Customs (Advance Notice of Arrival) Amendment Rules 2025.

These rules amend the information requirements prescribed in Schedule 2 of the Customs (Advance Notice of Arrival) Rules 2024 to allow for the advance notice of arrival to collect invoicing information for the purposes of correctly issuing invoices where the Commercial Vessel Levy payable in relation to arriving sea craft. The Commercial Vessel Levy is a new levy being collected from 1 April 2026.

These rules are secondary legislation under the Legislation Act 2019. They are published on the New Zealand Customs Service's website: www.customs.govt.nz.

These rules are administered by the New Zealand Customs Service.

Date of notification in the *Gazette*: 2 December 2025
