

# UPU mail import levy from 1 April 2026 Change # 5a

Industry pack (Air)  
Updated Version 1.1

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](mailto:trade.programme@customs.govt.nz)



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

**Protecting and promoting  
New Zealand across borders**

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UPU mail  
import  
levy – Air



## *Government's reason for introducing UPU mail import levy*

### **Cabinet Decision – Cost Recovery Reform (March 2025)**

Cabinet approved a levy a per kilogram levy on import UPU mail arriving in New Zealand to ensure fairer cost recovery.

This is because:

- Not having a levy payable on UPU Mail was unfair to industry and inconsistent with having a levy for low-value and high-value goods imported by freight.
- To remove the existing taxpayer subsidies that cover the costs of importing international UPU mail into New Zealand, including the costs of processing and border oversight.
- Previous charging arrangements were unfair to taxpayers, who were paying for the management of risks that they didn't create.

For noting: Only a per kilogram levy is feasible for 1 April 2026, but we will look at moving to a per-consignment charge in the future.

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## ***What's changing for import UPU mail carried by Air***



**From 1 April 2026, new levies will be introduced for importing UPU mail into New Zealand.**

These levies will apply to international UPU mail entering New Zealand and transhipped UPU mail that is going to or via the Auckland Processing Centre (APC).

Owners / operators that are air and sea carriers transporting UPU mail into New Zealand will be required to submit a manual monthly return.

### **What will be charged**

All letters and parcels imported as UPU Mail will be leviable based on the per kilogram weight. This includes the weight of receptacles (mail bags and trays).



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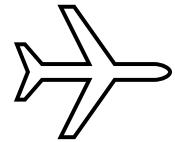
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## *What is UPU mail?*

### **UPU = Universal Postal Union**

- UPU mail means postal articles conveyed under the terms of the Universal Postal Convention between postal operators operating within the Universal Postal Union. It does not include items (i.e. fast freight) that are not shipped under the provisions of the UPU.
- Designated operators are an entity officially designated by a UPU member country to operate postal services and to fulfil the related obligations arising from the acts of the UPU Convention in its territory.
- UPU Mail refers to international mail processed under the regulations and standards of the Universal Postal Union (UPU), a United Nations agency that coordinates global postal services.



*Who is New Zealand's designated postal operator?*

At present, NZ Post is the only designated postal operator in New Zealand for international mail under Section 48(1) of the Postal Services Act 1998.

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## UPU mail import levy – Air



# Import UPU mail by Air



KEY:



Stays the same



Change

### What's changing

From 1 April 2026, a new **Import** UPU per kilogram levy will be introduced, charging owners and operators (carriers) importing UPU mail into New Zealand.

UPU mail over NZD\$1,000 will also attract the high-value air import levy (where it currently attracts the IETF)\*. Regardless if it comes in by air or sea.

Air carriers (owners / operators) will prepare an excel return monthly for import UPU mail and email this to Customs.



Customs will invoice based on this information.

### What's not changing

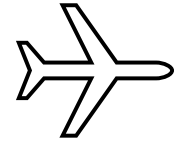
No change to the Customs and MPI clearance processes of import UPU mail arriving in New Zealand.

No change to how UPU mail worth more than NZD\$1,000 will be managed at the APC.

\*High-value UPU mail that is entered on a Private Importer Declaration (PID) will incur the High-value goods import levy in addition to the per kilogram UPU mail import levy.

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## *How to make your monthly return*

### UPU mail import levy (Air) – returns

#### Step 1: Air Carriers monthly return

- Air owners or operators (carriers) will each prepare and submit a monthly excel return, reporting on the leviable import UPU mail carried in the previous month.
- They will email this to Customs **by the 15<sup>th</sup> of the following month.**

#### Step 2: Invoice sent from Customs

- Customs will then issue the UPU mail import levy invoice to the owner or operator (carrier) based on this information.

**For noting:** Customs is not currently automating this process due to system and data limitations.

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## Mock-up: Air carrier monthly return



### Information required in your monthly return:

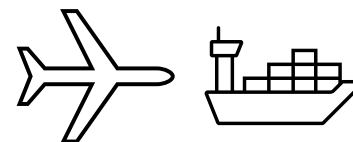
1. Owner or operator name (carrier)
2. Date of arrival of craft in New Zealand
3. Gross weight of import UPU mail in kilograms
4. Flight number (Air)

	A	B	C	D	E	F	G
1	<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <p><b>NEW ZEALAND CUSTOMS SERVICE</b> TE MANA ARAI O AOTEAROA</p> <p><b>Declaration of Imported Universal Postal Union Mail</b></p> </div> </div> <div style="margin-top: 10px;"> <p>For the Month of: <input type="text"/> Year: <input type="text"/></p> <p>Submitting Organisation: <input type="text"/></p> <p>Contact name: <input type="text"/></p> <p>Contact email: <input type="text"/></p> <p>Contact phone: <input type="text"/></p> </div>						
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9	Date of Arrival	Carrier Name	Flight Number (Air) or Vessel Name and Voyage Number (Sea)	Sea Container number (Sea only)	Gross weight in kilograms (incl. receptables)	Additional Information (optional)	
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Instructions
Return
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## UPU mail import levy for Air & 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	Import UPU Mail Return*	Per kilogram of leviable import UPU Mail	Owner or operator of the craft that carried the UPU mail.	N/A	UPU mail import levy	UPUI (MUPI)	Air & Sea	\$0.40	\$0.88	\$1.28
*Manual Return not in TSW										

### Summary

- Import UPU Mail is also known as Inwards International Mail.
- The per kilogram levy is based on weight of UPU mail, including weight of receptacles (mail bags and trays).
- The owner or operator of the craft carrying import UPU mail will pay the levy.
- If a carrier declares UPU Mail on an Inward Cargo Report (ICR), the only levy the Carrier will have to pay is the per kilogram levy, as long as this is not entered as a low-value write-off request or International Transshipment Request.
- Customs will confirm existing customer billing accounts or set up new accounts before 1 April 2026.
- Your monthly return must be submitted by 15<sup>th</sup> day of the following month.
- Payment is due 30 days following invoice.



**30 days  
following  
invoice**



## *For support and more information*

Email your questions or request a 1:1 meeting: [Trade.Programme@customs.govt.nz](mailto:Trade.Programme@customs.govt.nz)

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