

# Commercial vessel levy from 1 April 2026 Change # 6

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)

**Industry pack**  
**Updated Version 1.1**



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

**Protecting and promoting  
New Zealand across borders**

2026  
change  
# 6

Commercial  
vessel levy



## *Government's reason for introducing a Commercial vessel levy*

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

Cabinet approved a levy on commercial vessels to fully recover Customs' and MPI's costs of managing the associated risks.

Currently these costs are recovered through charges on goods. There is also a small amount of taxpayer subsidies.

The levy is being introduced because:

- Commercial vessels arriving in New Zealand can pose a border security risk, as they may include contraband or biosecurity threats and Customs and MPI incur costs to manage these risks.
- The cross-subsidies and taxpayer-subsidies are being removed.

**2026  
change  
# 6****Commercial  
vessel levy**

## *Commercial vessel levy from 1 April 2026*

From 1 April 2026, the Commercial vessel levy (CVL) will apply to all commercial vessels arriving in New Zealand.

Some vessels are exempt from the CVL:

- Vessels whose purpose is wholly or primarily relating to passengers, such as cruise ships, as these costs are covered through the Border Processing Levy.
- Vessels making round trips in the Exclusive Economic Zone provided that the voyage does not include meeting with any craft or person from a point outside New Zealand.
- Fishing vessels making 'round trip' voyages to the High Seas that do not visit foreign ports or interact with other vessels.
- Vessels that are solely engaged in non-commercial activities, such as some research vessels.
- New Zealand Defence Force and other military vessels.
- Other vessels where necessary to comply with international obligations.

# 2026 change # 6

## Commercial vessel levy



# Commercial vessel levy from 1 April 2026

KEY:



Stays the same



Change

### What's changing from 1 April 2026

- The Commercial vessel levy (CVL) will apply to all commercial vessels arriving in New Zealand from 1 April 2026 unless they are exempt.
- The Advanced Notice of Arrival (ANA) NZCS 344 form will have a small change so shipping masters can nominate the organisation that should receive the CVL invoice. This will be the owner or operator, or their agent. This section can be pre-completed by agents for their clients.
- Customs will send an invoice per vessel visit for NZD\$4,679.00 + GST to the organisation noted in Part H or I on the ANA form.
- Customs will raise invoices for the Commercial vessel levy twice a month.
- Individual invoices will be sent per vessel visit. Consolidated invoices are available on request for high-volume customers.

### What's not changing

Apart from a minor change to the ANA form\*, all documentation and processes you follow for vessels arriving in New Zealand will stay the same.

*\*The ANA form will be updated from 1 February 2026.*

2026  
change  
# 6

Commercial  
vessel levy



# ANA form change from 2 February 2026

**Important:** Your teams' and ship's masters need to be aware of changes to Part I in the Advanced Notice of Arrival form (ANA – NZCS 344 form)

## Existing ANA form

| PART H Border Clearance Levy information                          |                      |
|-------------------------------------------------------------------|----------------------|
| 87. Preferred email address (for Border Clearance Levy invoice)   | <input type="text"/> |
| Note: email address only required for vessels carrying passengers |                      |
| <u>Customs use only</u>                                           |                      |
| 88. Invoice number                                                | <input type="text"/> |

| PART I Agent's details                             |                      |
|----------------------------------------------------|----------------------|
| 89. Name                                           | <input type="text"/> |
| 90. Company name                                   | <input type="text"/> |
| 91. Phone number                                   | <input type="text"/> |
| 92. Email address                                  | <input type="text"/> |
| 93. Date (dd/mm/yyyy)                              | <input type="text"/> |
| 94. Craft's location at the time of ANA submission | <input type="text"/> |

### From 2 February 2026:

The small revision to Part H & I of the ANA form will come into effect on **2 February 2026**, prior to the Commercial vessel levy coming in on 1 April 2026.

- In response to industry feedback, you can choose to nominate where the CVL invoice will go in Part I.
- Please note the small format and information changes to Part I.

## Revised ANA form from 2 February 2026

| PART H Agent's details                             |                      |
|----------------------------------------------------|----------------------|
| 87. Name                                           | <input type="text"/> |
| 88. Company name                                   | <input type="text"/> |
| 89. Phone number                                   | <input type="text"/> |
| 90. Email address                                  | <input type="text"/> |
| 91. Date (dd/mm/yyyy)                              | <input type="text"/> |
| 92. Craft's location at the time of ANA submission | <input type="text"/> |

| PART I Invoicing information                                                                  |  |
|-----------------------------------------------------------------------------------------------|--|
| This section tells us who is to be charged any Border Processing or Commercial Vessel Levies. |  |
| 93. Invoice the Agent in section H above?                                                     |  |
| <input type="radio"/> Yes <input type="radio"/> No, invoice company below                     |  |
| Company name:                                                                                 |  |
| <input type="text"/>                                                                          |  |

**2026  
change  
# 6****Commercial  
vessel levy**

## ***Commercial vessel levy invoicing***

As requested by industry:

### **CVL invoices will be sent twice a month**

Customs will send invoices twice a month (covering the periods 1-15 and 16-end of month), with standard 30-day payment terms.

### **Customs has given flexibility for the billing account**

This enables the master of the vessel to follow your instructions on who should be nominated to be invoiced:

- ❑ This will need to be either the agent, the owner, or the operator.
- ❑ Customs will default to invoicing the agent if this information is not provided.
- ❑ This is enabled through Part I of the ANA form (see previous slide).

**For noting:** Alternatively, shipping agents may choose to pre-complete some or all of these billing fields in the ANA form.



# 2026 change # 6

## Commercial vessel levy



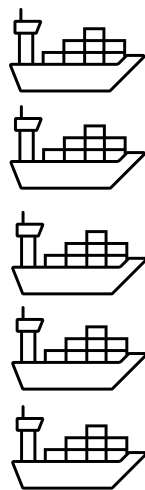
## Invoice default

In response to industry feedback, Customs default is to email an individual invoice for every vessel arriving in New Zealand. This will be sent to the billing account specified by the shipping master in Part I of the ANA form.

Consolidated invoices are available on request for high-volume customers.

### Scenario: Invoicing cycle: 1-15 April 2026

**One billing account** (as specified in the ANA Part I) is showing **five of their commercial vessels** arriving in NZ between 1-15 April 2026 that are liable for the CVL charge.



Customs generates an invoice against information completed in ANA Part I for every vessel.



**CVL billing account receives five Customs emails with five individual invoices attached.**

Each invoice includes the vessel's date of arrival, the craft name, the voyage number and the port of arrival.

Payment is due 30 days following invoice date.

**2026  
change  
# 6****Commercial  
vessel levy**

## ***Scenarios***

### **Commercial vessel that is subject to the levy**

- Before the container ship arrives in New Zealand on 5 April 2026, the Advanced Notice of Arrival (ANA – NZCS 344) is completed and emailed, confirming that the owner's agent should be invoiced for the Commercial vessel levy.
- The agent receives an invoice of NZD\$4,679.00 + GST for this vessel's visit on 17 April 2026.
- This is payable by 17 May 2026 (30 day payment terms).

### **Exempt Vessel**

- A cruise ship carrying passengers arrives into New Zealand on 10 April 2026.
- Cruise lines pay the New Zealand Customs and MPI Border processing levies.
- This vessel is exempt from the Commercial vessel levy.



# Commercial vessel levy from 1 April 2026

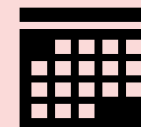


All costs shown are in NZD

| 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 |
| Arriving Vessels  | No separate lodgement required. Billing details are provided as part of the Advanced Notice of Arrival Forms (ANA NZCS 344)<br><br>*The Commercial vessel levy will be invoiced separately and is not in TSW. | <b>Per commercial vessel arriving in New Zealand*</b><br><br>*some exemptions apply | Owner or operator of the commercial vessel (or an agent on their behalf). | N/A         | <b>Commercial vessel levy</b> | CVL (MCVL)               | Sea            | \$3,717.00                       | \$962.00      | \$4,679.00      |

## Summary:

- Customs will collect the levy on behalf of Customs and MPI.
- The levy is split between Customs (\$3,717.00) and MPI (\$962.00). The combined rate is \$4,679.00, exclusive of GST.
- Once you have received the Commercial vessel levy invoice, payment needs to be made 30 days following invoice date.
- Customs will work with you to confirm existing customer billing accounts or set up new accounts before 1 April 2026.



### Invoice periods

1st-15th month  
16th-end month

## *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><br>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> |