

# Commercial Vessel Levy from 1 April 2026

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 2**



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

**Protecting and promoting  
New Zealand across borders**

2026  
change

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 the Ministry for Primary Industries (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

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.

# Updated Advance Notice of Arrival (ANA) form

The ANA form was updated on 2 February 2026, to include invoicing information for the Commercial Vessel Levy.

- Both the old form and the new form will be accepted until 27 March 2026.
- For vessels arriving from 1 April 2026, the new form **must** be used.
- [Advance Notice of Arrival form](#) - updated form is available on the [Commercial vessels](#) page of Customs website.

**New form:**

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"/>

**You can choose to nominate where the CVL invoice will go in Part I.**

2026  
change

Commercial  
Vessel Levy



2026  
change

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 Advance 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.

KEY:



Stays the same



Change

# Commercial Vessel Levy from 1 April 2026

2026  
changeCommercial  
Vessel Levy

What's changing from 1 April 2026	What's not changing
<ul style="list-style-type: none"> <li>➤ The Commercial Vessel Levy (CVL) will apply to all commercial vessels arriving in New Zealand from 1 April 2026 unless they are exempt.</li> <li>➤ The Advance Notice of Arrival (ANA) NZCS 344 form has had 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 completed in advance by agents for their clients.</li> <li>➤ 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.</li> <li>➤ Customs will raise invoices for the Commercial Vessel Levy <u>twice</u> a month.</li> <li>➤ Individual invoices will be sent per vessel visit. Consolidated invoices are available on request for high-volume customers.</li> </ul>	<p>Apart from a minor change to the ANA form, all documentation and processes you follow for commercial vessels arriving in New Zealand will stay the same.</p>

2026  
change

Commercial  
Vessel Levy



## *Commercial Vessel Levy invoicing*

### **CVL invoices:**

- Customs will send invoices **twice** per month, 3 working days after the billing period.
- Billing periods are 1-15 of month and 16-end of month.
- Standard 30-day payment terms, to be paid by direct credit.

### **Flexibility for billing:**

The master of the vessel can nominate who should be invoiced:

- ❑ Either the agent, the owner, or the operator.
- ❑ Customs will default to invoicing the agent if this information is not provided.
- ❑ Enabled through Part I of the ANA form.

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

2026  
changeCommercial  
Vessel Levy

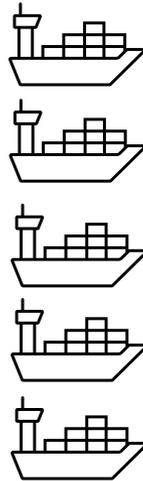
## Invoice default

Customs default is to email an individual invoice for every commercial vessel arriving in New Zealand. This will be sent to the billing account specified 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

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.

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



# 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
<b>Arriving Vessels</b>	No separate lodgement required. Billing details are provided as part of the Advanced Notice of Arrival Forms (ANA NZCS 344)  *The Commercial Vessel Levy will be invoiced separately and is not in TSW.	<b>Per commercial vessel arriving in New Zealand*</b>  *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

- 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.
- All Customs and MPI levies are subject to GST. The current rate of GST is 15%.
- Check the **Quick reference guide** on this Customs webpage [Goods Fees – 2026 changes](#) for information on other levies that may apply.

## 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, excluding 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
<p>More info on <b>Customs website</b> Downloadable industry information packs here. <b>New importers and exporters information packs</b> for your customers now available.</p> 	<ul style="list-style-type: none"> <li>➤ <a href="#">Goods Fees – 2026 changes</a></li> </ul>
<p>This page includes tables comparing current goods fees with the new levy structure, effective from 1 April 2026.</p>	<ul style="list-style-type: none"> <li>➤ <a href="#">Goods Clearance Fees Review</a></li> </ul>
<p>Provides detailed breakdowns of fees before and after 1 July 2025, and outlines the transition to levies.</p>	<ul style="list-style-type: none"> <li>➤ <a href="#">Goods fees and hourly rate</a></li> </ul>
<p>New regulations have been made that give effect to the Customs goods management levies.</p>	<ul style="list-style-type: none"> <li>➤ <a href="#">New Customs goods management levies</a></li> </ul>