



1 April 2026 Goods Levies

Information for traders
who are importing goods
into New Zealand



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

**Protecting and promoting
New Zealand across borders**

How to use this information pack

Who this pack is for

This information pack, with real world scenarios, is provided to **help importers of goods into New Zealand** understand how Customs and the Ministry for Primary Industries (MPI) Goods Levies are applied.

What has changed

- From 1 April 2026, taxpayer subsidies were removed and there is now a fairer user pays approach for the recovery of Customs and MPI costs to manage goods moving through our border.
- Any goods moving across the border attract Customs and MPI Goods Levies (unless they are exempt).
- The Goods Levies are not a tax.

Where to go for more information

- Email your broker, freight forwarder (courier), carrier, or mail operator who may have passed these Goods Levies charges on to you.
- Find out more about how the Goods Levies are applied to goods moving in and out of New Zealand: [Goods Levies – 2026 changes](#).

Scenario: **Low-Value Goods Levies**

Your invoice for shipping charges for low-value goods now show higher charges for Customs.

Why?

Low-value goods are goods equal to or less than NZ\$1,000.

- Customs charges for low-value goods are now consignment-based (e.g. per shipment) rather than per cargo report.
- All low-value goods imported into New Zealand as freight are charged the Customs and MPI Goods Levies (with limited exemptions).
- The Low-Value Goods Levies more fairly cost recover the cost of processing goods that cross New Zealand's borders.

If you have any queries about how any of the Goods Levies have been passed onto you by your carrier, broker or freight forwarder, please contact them directly.

Scenario: **Shipping charges and Invoices**

Your shipping invoice includes Customs charges but you don't deal with Customs directly.

Can Customs confirm whether the charges on your invoice are correct or reasonable?

- If you import goods into New Zealand, you may see new or different charges on invoices from your broker, freight forwarder (courier), carrier, or mail operator.
- Customs and MPI charges are goods levies, not taxes. With the removal of taxpayer subsidies, the goods levy rates seek to fully recover the cost of Customs' and MPI activities related to imported and exported goods.
- Customs is not able to explain third-party invoices – how charges are presented to you is at the discretion of the business charging you.
- For more information, contact your invoice issuer about how charges are passed on to you.

Scenario: Low-Value Goods Levies for importing a package

You are receiving a package from an overseas organisation – is the Low-Value Goods Levy charged? Does it apply to every shipment that crosses the border (except for goods that are exempt)?

Freight / Courier

If an overseas organisation is sending a package to a New Zealand organisation and the value is \$1,000 or less, a single Low-Value Goods Import Levy is charged.

- If this is sent via air the charge is \$2.21 + GST.
- Where you use a freight forwarding company (courier) to send the items, the freight forwarder completes the Customs clearance documentation on your behalf, incurs this charge and is likely to pass it on to you as part of the shipping charge you pay them.
- There are separate rates for sea shipments. The levy for items sent by sea is \$2.09 + GST.

International Mail

- If you are receiving the items by UPU Mail (which is an option when goods are sent via a Post shop), then the air or sea carrier (airlines or shipping lines) would get charged an Import UPU Mail Levy instead (this is \$1.28 + GST per kilogram).
- It is likely they will pass these charges on to you as part of the postage charge you pay when you send the package.

Scenario: Duty and GST on goods valued at NZ\$1,000 or less

You have an air shipment containing low-value goods (valued at NZ\$1,000 or less). Will duty, GST or the Low-Value Goods Import Levy apply?

When duties and/or GST are applied

- Customs does not collect duty or GST if you are importing goods valued at \$1,000 or less on the goods themselves, unless it is part of a larger consignment (over \$1,000) or its alcohol or tobacco products.

When goods levies are applied

- Goods Levies are charged on all goods crossing the New Zealand border, to recover the costs to Customs and MPI of managing these goods. The type of levy that applies depends on the value of the goods.
- A Low-Value Goods Import Levy is applied to all goods valued at \$1,000 or less. For this scenario, the goods travelling by air will be charged the Low-Value Goods Import Levy of \$2.21 +15% GST = \$2.54 including GST, per declaration (write-off request, import entry, or simplified import declaration).
- Customs collects the levy on behalf of both Customs and MPI, and the GST component on the levy on behalf of the Crown.
- The Low-Value Goods Import Levy is charged to the submitter of the import declaration. e.g. the freight forwarder. They may pass these charges on.

Scenario: Goods import charges for documents

You have a shipment containing documents only. Does the Low-Value Goods Import Levy apply to documents?

- Important documents are usually sent via courier service as airfreight to New Zealand (with track and trace) and are not sent by international mail (via the UPU mail stream).
- The Low-Value Goods Levy applies to all goods, including documents. Some exemptions apply e.g. human remains, carnets and diplomatic goods.
- The Low-Value Goods Levy is charged to the submitter of the declaration of the goods through Trade Single Window. e.g. the freight forwarder. They may pass these charges on to you.
- These are charged the Low-Value Goods Import Levy of \$2.21 plus GST per declaration (air).

You send the documents by international mail (UPU mail) to New Zealand instead. Will the Import UPU Mail per kilogram levy apply to documents?

- For documents these may be sent via the UPU mail stream.
- From 1 April 2026, an Import UPU mail levy of \$1.28 plus GST is charged per kilogram of leviable UPU mail arriving in New Zealand. Please contact your local post office for more details on postage costs to New Zealand.
- The Import UPU mail per kilogram levy is charged to air and sea carriers. They may pass these charges on.
- This levy applies to letters, documents and parcels including the weight of mailbags and trays. If goods are sent via UPU mail; the per kilogram charge applies.

Scenario: Exemptions from Goods Levies

You import low-value non-commercial goods into New Zealand. Are these goods exempt from the levies?

- The Low-Value Goods Import Levy is payable on the importation of low-value goods, to recover the cost of Customs' and MPI's activities related to these goods crossing the border.
- Most goods crossing the border attract the Goods Levies. Some imported goods do not. In general terms these are diplomatic goods, carnets and human remains.
- More details can be found in [Customs and Excise \(Goods Management Levies\) Order 2025](#).

At a glance: what is UPU mail, what is freight, and how levies are applied to items arriving in New Zealand



Types of Postal Articles	Usually used for	UPU Mail or Freight	Levies applicable
Letters with postage stamps attached	Letters and postcards.	UPU Mail.	Import UPU Mail Levy. This levy is payable by airlines and shipping lines (air and sea carriers) carrying International mail (UPU mail) into NZ.
International Registered Post	Documents that require tracking.	UPU Mail.	As above.
Parcels sent to New Zealand from overseas - generally these are to friends or family overseas (untracked) (these can also be tracked)	Small parcels sent to New Zealand from overseas that do not require a fast delivery service. Larger parcels can also be sent via this method.	UPU Mail.	As above.
Courier service with tracking	Documents or parcels of goods that require tracking and a fast delivery service.	Freight (usually Airfreight).	Low-Value Goods Import Levy or High-Value Goods Import Levy. These levies are payable by the submitter of the clearance document lodged through Trade Single Window (TSW). Low-Value Goods Import Levies are usually paid by freight forwarders and High-Value Goods Import Levies paid by brokers.

At a glance: High-value, low-value and UPU import mail levies

- Customs and MPI Goods Levies are applied when clearance documents are lodged through Trade Single Window (TSW) by the freight forwarder (courier), importer, customs broker, air or sea carriers importing UPU mail into New Zealand.
- See the **Quick reference guide** on [Goods Levies – 2026 changes](#) for a full list of Goods Levies charges.

Category	Mode	1 April 2026 charges	Who Pays	Levy Type	Customs Levy	MPI Levy	NZD Total (excludes GST)
High-Value Imports (Over \$1,000)	Air	<ul style="list-style-type: none"> Sea freight levy rates are higher than air because sea freight requires more intensive border management. 	Broker/Importer	High-Value Goods Import Levy	\$7.24	\$44.57	\$51.81
	Sea			High-Value Goods Import Levy	\$73.87	\$44.57	\$118.44
Low-Value Imports (\$1,000 or less)*	Air	<ul style="list-style-type: none"> Customs & MPI charges for low-value goods imported into New Zealand (some exemptions apply; diplomatic goods, carnets and human remains). 	Freight Forwarder/Carrier	Low-Value Goods Import Levy	\$1.46	\$0.75	\$2.21
	Sea			Low-Value Goods Import Levy	\$1.34	\$0.75	\$2.09
Universal Postal Union (UPU) Mail Imports	Air/Sea (per kg)	<ul style="list-style-type: none"> Applies to all international mail carried under UPU rules. Charged per kg, including mailbag/tray weight. 	Carrier (air or sea)	UPU Mail Import Levy	\$0.40/kg	\$0.88/kg	\$1.28/kg