



**1 April 2026
Goods
Levies**

**Information for Traders
who are importing goods into NZ**



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

**Protecting and promoting
New Zealand across borders**

Kia ora and welcome

From 1 April 2026, the structure of Customs and MPI goods charges will change. The existing Customs goods fees will be replaced by **levies**.

These changes aim to ensure **fairer cost recovery** and better reflect the **cost of border management**.

Important Changes: Customs and MPI goods levies from 1 April 2026

What importers and exporters need to know

1. From 1 April 2026, New Zealand's border agencies – Customs and MPI – are changing how goods moving into and out of New Zealand are charged.
2. Existing Customs 'goods fees' will be replaced by 'goods levies'.
3. Your broker, freight forwarder, carrier, or mail operator will pay these levies on your behalf and may pass them on to you.
4. If you import into or export from New Zealand, you may see new or different charges on invoices from your broker, freight forwarder, carrier, or mail operator.
5. Customs cannot explain third-party invoices – how charges are presented to you is at the discretion of the business charging you.
6. Invoice questions need to go to the invoice issuer.

Important: Levies are applied by lodgement date. Customs and MPI apply levies automatically.

Getting ready for the 1 April 2026 changes

Before 1 April 2026:

- Identify who handles your imports/exports (broker, forwarder, carrier, mail operator).
- Ask how goods levies will be passed on.
- Ask how charges will appear on your invoices.

After 1 April 2026:

- Check your invoices for new or changed charges.
- If unclear, contact the invoice issuer directly.
- Refer to [Customs industry packs](#) for official levy information.

UPU mail vs Airfreight for low-value goods



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.



What is low-value freight?

Goods that are equal to or less than NZ\$1,000

By low-value goods we mean:

- a low value write-off request on an Inward Cargo Report

or

- multiple consignments that arrive in New Zealand on the same day on the same craft to the same consignee on a Simplified Import Declaration or Import Entry, if the collective value is equal to or less than NZ\$1,000.

A consignment is all goods that are shipped together under a unique House Bill Number from one consignor to one consignee

Note:

- Any goods moving across the border will attract Customs and MPI levies (unless exempt).
- Your broker, freight forwarder, or carrier pays these levies and may pass them on to you as part of their invoice.

Important: Low value goods NZ\$1,000 or less)

- Each low-value declaration now attracts a levy, e.g. the levy is charged per write-off request on an Inward Cargo Report (ICR).
- This change removes subsidies and ensures each consignment contributes fairly to border management costs.



At a glance: What is UPU mail, what is Freight, and how the 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)
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 levies are usually paid by freight forwarders and high-value goods levies paid by brokers

Scenarios

Each of the following scenarios reflects questions to Customs from traders.

Scenario: Low-value goods levies

You have historically imported many low-value consignments using cargo reports with minimal fees. After 1 April 2026, your invoices show higher total charges for low-value goods. Why?

How the levy is applied

- From 1 April 2026, low-value goods are moving to consignment-based charging. The existing 'per cargo report' fees are finishing on the 31 March 2026.
- Each low-value write-off request now attracts a levy, regardless of how many write-off requests are included on a report i.e. the levy is charged per write-off request on an Inward Cargo Report (ICR). Each write-off request will attract the low-value goods import levy.
- Each Import Entry or Simplified Import Declaration (SID) for low-value goods will also attract a levy.
- This change removes subsidies and ensures each consignment contributes fairly to border management costs.

Customs response:

- The charging model has changed from per report to consignment-based charging.
- Each low-value declaration now attracts a levy (per write-off request, per import entry or per SID)
- This change was introduced to improve fairness and align charges with how goods are managed at the border.

Note: By low-value goods we mean:

- **Goods that are equal to or less than NZ\$1,000**
- A low value write-off request on an Inward Cargo Report or multiple consignments that arrive in New Zealand on the same day on the same craft to the same consignee on a Simplified Import Declaration or Import Entry, if the collective value is equal to or less than NZ\$1,000.

A consignment is all goods that are shipped together under a unique House Bill Number from one consignor to one consignee.

Scenario: **New charges accuracy**

After 1 April 2026, your logistics invoices include new or changed charges. I don't deal with Customs directly — why am I seeing new charges? Can Customs confirm whether the charges on your invoice are correct or reasonable?

How the levy is applied

- Even if you are not a Customs customer, any goods moving across the border will attract Customs and MPI levies.
- Your broker, freight forwarder, carrier, or mail operator pays these levies and may pass them on to you as part of their invoice.

Customs response

- Customs cannot validate third-party invoices or explain how brokers, freight forwarders, carriers, or mail operators calculate or bundle their charges.
- For more information, contact your broker or carrier about how those charges are passed on to you.

You can find more information here: [Goods Fees – 2026 changes](#) (Customs webpage link).

Scenario: MPI charges appearing alongside Customs levies

After 1 April 2026, you see both Customs and MPI charges on an invoice.

Is this an error?

How the levy is applied

- Some goods will attract both a Customs and an MPI levy.
- This reflects the costs incurred by both agencies in managing border and biosecurity risks.

Customs response

- No, this is not an error. You may see both Customs and MPI charges on an invoice.
- Where applicable, Customs collects MPI levies on MPI's behalf as part of the goods management levy framework.

Scenario: Different invoice descriptions between service providers

You receive invoices from different brokers or carriers showing Customs-related charges described in different ways.

Can Customs explain why this is happening?

How the levy is applied

- Customs and MPI apply and collect levies from freight forwarders, carriers, and from brokers on behalf of importers and exporters.
- Service providers decide how charges are described or bundled on their commercial invoices.

Customs response

- For more information, contact your broker or carrier about how those charges are passed on to you.

Scenario: Type of goods charged low-value goods import levy

You have a shipment containing documents only.

Important documents are usually sent via courier as airfreight to New Zealand (not as UPU mail).

Will the low-value goods import levies apply to documents?

How the levy is applied

- Usually important documents are sent via a courier service with track and trace.
- These will be charged the low-value goods import levies of NZ\$2.21 plus GST per declaration (air).
- It doesn't matter if the shipment is documents or other goods, the charge will apply equally.

Customs response:

- The 1 April 2026 low-value goods levies apply to all goods including documents. Some exemptions apply e.g. human remains, carnets and diplomatic goods.
- The low-value goods levies are charged to the submitter of the lodgement. e.g. the freight forwarder. They may pass these charges on.
- Please note that other duties and GST are not generally collected by Customs if the value of the goods is NZ\$1,000 or less; with some exceptions, for example tobacco and alcohol.

Scenario: Type of goods charged Import UPU mail per kilogram levy

You have a shipment containing documents only. They are sent via the UPU mail stream to New Zealand (e.g. customer brochures).

Will the Import UPU Mail per kilogram levy apply to documents?

How the levy is applied

- For documents (e.g. customer brochures) these may be sent via the UPU mail stream.
- From 1 April 2026, a new Import UPU mail levy of NZ\$1.28 plus GST will be 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 will be charged to the air and sea carriers.
- 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 will apply.

Customs response:

- The 1 April 2026 Import UPU Mail levies applies to all letters, documents and parcels that arrive in New Zealand via the UPU mail stream.
- This per kilogram levy is charged to the airlines or the shipping lines. They may pass these charges on.

Scenario: A shipment spans March and April 2026

Your goods arrive in New Zealand in late March 2026. The Import Entry or Cargo Report is lodged in early April 2026. You expected the old goods fees to apply.

Why does the invoice show the new goods levy charge instead?

How the levy is applied

- Goods fees and levies are applied based on the lodgement date of the declaration or report, not the arrival date of the goods.
- All existing goods fees end on 31 March 2026.
- Any declaration or report lodged on or after 1 April 2026 automatically attracts the new goods levies.
- This rule applies consistently across all levy change areas.

Customs Response:

Example where the ICR is lodged before 1 April 2026:

- If an ICR is lodged before 1 April 2026, the ICR attracts the per-report charges.
- For an air ICR that has 5 low-value write-off requests, the Customs and MPI charges combined are \$145.64 exclusive of GST (for air).
- If there are any additions to the ICR after it has been lodged, there are no more charges on this ICR as the lodgement date is prior to 1 April 2026.

Example where the ICR is lodged on or after 1 April 2026:

- If an Inward Cargo Report (ICR) is lodged after 1 April 2026, and the air ICR has 5 low value write-off requests, then the ICR would attract the Customs and MPI low value import levies of:
 $5 \times \$2.21 = \11.05 exclusive of GST.

Scenario: Amendments to a declaration changes the levies payable

You lodge an Inward Cargo Report, or Cargo Report Export on or after 1 April 2026. After lodgement, the declaration is amended to add additional consignments.

Why has the total levy amount increased? Have I been charged twice?

How the levy is applied

- Goods levies apply per declaration (e.g. per write-off request on an Inward Cargo Report).
- When a cargo report is amended to add additional write-off requests, the number of low-value goods levies that are applied increases.
- The same levy is not charged twice on the same goods.
- Additional levies apply only to additional write-off requests added through an amendment.

Customs Response:

- If an Inward Cargo Report (ICR) is lodged after 1 April 2026, and the air ICR originally had 5 low value write-off requests, then the ICR would attract the Customs and MPI low value import levies of:
 $5 \times \$2.21 = \11.05 exclusive of GST.
- If this ICR is amended to add 5 more low-value write-off requests and resubmitted, the low-value import levies that apply will increase from 5 to 10. The total amount payable for these low-value goods travelled by air would be:
 $10 \times \$2.21 = \22.10 exclusive of GST.

Note: A consignment is all goods that are shipped together under a unique House Bill Number from one consignor to one consignee.

Scenario: Air and sea shipments have different levy amounts

You import or export similar high-value goods by both air and sea. After 1 April 2026, you notice that air and sea shipments attract different levy amounts.

Why?

How the levy is applied

- From 1 April 2026, high-value goods are subject to separate air and sea levies.
- The levy applied depends on the mode of transport used for the shipment.
- The separate air and sea levies reflect the higher cost of managing sea consignments at the border.

Customs response

- Separate air and sea levies apply from 1 April 2026
- This reflects the different costs incurred by Customs and MPI
- There are differences in how goods are managed at the border depending on how they are transported, and the separate levies removes cross-subsidies between transport modes.

Scenario: Import UPU mail and high-value goods levies

You receive goods through the international postal network (UPU mail). Some items are valued over NZ\$1,000 and are entered on an Import Entry or a Private Importer Declaration.

Why does more than one levy apply?

How the levy is applied

- All imported UPU mail is subject to a per-kilogram UPU mail import levy.
- High-value UPU mail entered on an Import Entry or Private Importer Declaration (PID) is also subject to the high-value goods import levy.
- These levies recover different border management costs.

Customs response

- High-value UPU mail will attract both the UPU mail import levy and the high-value goods import levy.
- For commercial high-value imports, an Import Entry is required for Customs clearance.
- For private high-value imports, Customs lodges a PID and the high-value goods import levy will be collected. The PID is to collect GST or duty payable on goods crossing the border.

Scenario: Temporary imports and the high-value goods levy

You temporarily import commercial goods into New Zealand (for example, for a trade show or repairs). The goods are entered using a Temporary Import Entry (TIE) and are valued at over NZ\$1,000.

Why does the high-value goods levy apply?

How the levy is applied

- A Temporary Import Entry is a form of import entry.
- High-value goods imported on an import entry, including a Temporary Import Entry (TIE), are subject to the high-value goods levy.
- If temporarily imported goods later remain in New Zealand, a further Import Entry may be required.

Customs response

- High-value goods levies apply to goods imported on an Import Entry, including temporary imports, unless a specific exemption applies.

Scenario: International transshipment versus transit goods

Your goods arrive in New Zealand on a craft and then continue to another country.

Why does an internationally transhipped goods levy apply in some cases but not others?

How the levy is applied

- The internationally transhipped goods levy applies when an International Transshipment Request (ITR) is lodged on an Inward Cargo Report or Cargo Report Export.
- International Transshipments are goods that are offloaded, stored, or transferred to another craft in New Zealand require an ITR and attract the levy.
- Transit goods that remain on the arriving craft and do not require an ITR, do not attract the levy.

Customs response

- The internationally transhipped goods levy only applies when an International Transshipment Request is lodged.

Scenario: Empty shipping containers arriving by sea

A shipping company brings empty containers into New Zealand by sea for repositioning or the movement of international cargo.

Why does an empty container levy apply in some situations but not others?

How the levy is applied

- From 1 April 2026, an empty container levy applies to empty shipping containers that are offloaded in New Zealand and reported as 'used' on a carrier Inward Cargo Report.
- Empty containers that remain on the ship and are not offloaded do not attract the levy.
- Empty containers that remain in New Zealand must be reported as 'new' and may require an Import Entry.

Customs response

- The empty container levy applies only to empty containers that are offloaded and reported for repositioning or the movement of international cargo.

Scenario: Exemptions under the levy system

***You currently import or export goods that are exempt from goods fees.
Do the existing exemptions still apply after 1 April 2026?***

How the levy is applied

- Where goods are currently exempt from goods fees, those exemptions continue. e.g. human remains, carnets and diplomatic goods.
- Exemptions must be correctly claimed through the appropriate declaration.

Customs response

- Existing exemptions continue to apply, provided goods are declared correctly.

'Trade Single Window (TSW) submitters'

Refer to the following slides if you submit clearance documents through the Customs online system called Trade Single Window (TSW) .

If you do not submit clearance documents through TSW then this information is relevant to:

- your freight forwarder, importer or broker*
- Air and Sea Carriers importing UPU Mail into New Zealand.*

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

Category	Mode	1 April 2026 changes	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 This is because sea freight requires more intensive border management processes. 	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"> Before 1 April 2026, charges are based on the Inward Cargo Report submitted, so adding more low-value write-offs doesn't change the cost. After 1 April 2026, charges are based on the number of write-off requests or per low-value import entry or per SID*. This means the levies increase if more write-off requests are added on to an Inward Cargo Report. 	Freight Forwarder/Carrier	Low-value goods import levy	\$1.46	\$0.75	\$2.21
	Sea			Low-value import goods levy	\$1.34	\$0.75	\$2.09
Universal Postal Union (UPU) Mail Imports	Air/Sea (per kg)	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

***By low-value goods we mean:**

- a low value write-off request on an Inward Cargo Report

or

- multiple consignments that arrive in New Zealand on the same day on the same craft to the same consignee on a Simplified Import Declaration (SID) or Import Entry, if the collective value is less than NZ\$1,000.

A consignment is all goods that are shipped together under a unique House Bill Number from one consignor to one consignee.

For more information

Visit our website for information on **all goods levies** that will apply.

Link here:

- [Quick reference guide - all goods management levies from 1 April 2026](#) (PDF, 224 KB)

Links to our published documents and webpages:

Topic	Customs website links
<p>Industry information packs</p>	<p>These packs are available at: Customs.govt.nz/goods-fees-2026 and outline the levies that will apply to imported and exported goods crossing the New Zealand border from 1 April 2026:</p> <ul style="list-style-type: none"> # 1 - Low-value goods levy information pack (PDF, 750 KB) # 2 - Empty container levy (Sea) information pack (PDF, 737 KB) # 3 - Internationally transhipped goods levy information pack (PDF, 756 KB) # 4 – High-value goods levy information pack (PDF, 725 KB). # 5a – UPU mail import levy (Air) information pack (PDF, 873 KB) # 5b – UPU mail import levy (Sea) information pack (PDF, 840 KB) # 6 – Commercial vessel levy information pack (PDF, 782 KB)
<p>More info on Customs website</p>	<p>Notice to customers – one pager:</p> <ul style="list-style-type: none"> • New Zealand Customs goods management levies – notice to customers (PDF, 187 KB) <p>Quick reference guide – all levies</p> <ul style="list-style-type: none"> • Quick reference guide - all goods management levies from 1 April 2026 (PDF, 224 KB)
<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"> ➤ Goods Clearance Fees Review
<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"> ➤ Goods fees and hourly rate
<p>New regulations have been made that give effect to the Customs goods levies.</p>	<ul style="list-style-type: none"> ➤ New Customs goods management levies



Ngā mihi – thank you