International Transhipments Levy from 1 April 2026

Industry introductory pack V1

Important: The materials provided are shared to support industry readiness of 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 via trade.programme@customs.govt.nz

2026 change

 # 3

Charging International Transhipments Levy

What you currently do for international transhipment consignments

An International Transhipment Request (ITR) is required for consignments that arrive in NZ and when the final destination is not NZ, i.e. the consignment needs to be transferred to another craft without leaving the control of Customs.

An ITR for goods is made on an Inward Cargo Report (ICR) or Cargo Report Export (CRE), but not both.

ITRs are usually made on ICRs. ITRs are instead made on CREs if the imported shipment is exported in several smaller shipments.

- Currently a single transaction fee – an Inward Cargo Transaction Fee (ICTF)* – is applied to an ICR, where the report is a carrier ICR.
- An Outward Cargo Transaction fee (OCTF)* – a single transaction fee – is applied to a CRE (Customs only).

2026 change

3

Charging International Transhipments Levy

What's changing from 1 April 2026

The introduction of a Customs levy for international transhipments.

- All existing goods fees will be removed.
- From 1 April 2026, a new levy will be charged 'per International Transhipment Request' (ITR)* on an ICR or CRE, (i.e. at the House bill level).
- The international transhipment levy is the same if the ITR is lodged on an ICR or CRE. There are separate rates for Air and Sea. ITRs on an Air ICR or CRE attract the Air rate.

2026 change

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Charging International Transhipments Levy

When will the International Transhipment Levy apply?

This is one example when the ITR levy will apply, when an ICR with an ITR is submitted:

- For transit goods coming off an aircraft or vessel in New Zealand, and sit on the tarmac or are stored; before being transferred to the same aircraft or vessel leaving New Zealand.

Please be aware other levies may apply when you lodge an ICR or CRE. Please refer to the other industry information packs for details. These are:

- *Low Value Goods levies:* applies to both low-value imports and exports (i.e. low-value write-off requests)
- *Empty container levy (Sea):* this applies to empty shipping containers arriving in NZ.

2026 change

 # 3

Charging International Transhipments Levy

What's not changing

- You will continue to submit an ICR or a CRE for international transhipments.
- The levies will be charged to the submitter of the lodgement (in the same way as fees are currently)
- The process of submitting them and the clearance processes in Trade Single Window (TSW) remain the same.

2026 change # 3

Charging International Transhipments Levy

International Transhipments – Air & Sea

Customs.govt.nz – 2026 levy fees

All costs shown are in NZD

What	Who pays	Levy from 1 April 2026			When payment is due
		Customs excl. GST	MPI excl. GST	Combined total excl. GST	
Sea International Transhipment Levy	Person who lodges the ICR or CRE containing the ITR	$1.34	NIL	$1.34	On or by 20th month for previous month's levies
Air International Transhipment Levy	Person who lodges the ICR or CRE containing the ITR	$1.46	NIL	$1.46	On or by 20th month for previous month's levies

- No change to monthly statements (20th month payment terms)

On or by 20th

2026 change

 # 3

Charging International Transhipments Levy

KEY:
Stays the same
Change

Summary: Part 1

From 1 April 2026, all goods fees will be removed, and they will be replaced with levies.

An International Transhipment Levy will be charged per international transhipment request.

What happens now	What you need to do from 1 April 2026
Submit an International Transhipment Request (ITR) on an Inward Cargo Report (ICR) or Cargo Report Export (CRE) for international transhipments.	No change. You will continue to submit an ITR on an ICR or a CRE for international transhipments.
Currently a single transaction fee, an Inward Cargo Transaction Fee (ICTF) is applied to an ICR (where the report is a carrier ICR). Currently an Outward Cargo Transaction fee (OCTF) – is applied to a CRE.	No additional action is required from you. The new levies will be charged per International Transhipment Request (ITR) lodged on an ICR or CRE.(i.e. at the house bill level)
Monthly payment terms remain the same (on or by 20th of month for previous month's levies).	

2026 change
 # 3

Charging International Transhipments Levy

Summary: Part 2

Current Fees until 31 March 2026

- Inward Cargo Transaction Fee (ICTF) is also referred to as Inward Cargo Fee - Sea (ICS) or the Inward Cargo Fee - Air (ICA)

- Outward Cargo Transaction fee (OCTF) is also referred to as an Outward Cargo Fee – Cargo Report Export Sea (CRS) or an Outward Cargo Fee - Cargo Report Export Air (CRA)

Levies from 1 April 2026

- International Transhipment Levy (Air) = ITLA

- International Transhipment Levy (Sea) = ITLS

These are charged per International Transhipment Request (ITR) on an Inward Cargo Report (ICR) or a Cargo Report Export (CRE).