

Internationally Transhipped Goods 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

**Industry pack
Updated Version 2**



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

**Protecting and promoting
New Zealand across borders**

2026 change

Internationally
Transhipped
Goods Levy



Government's reason for introducing levy

Cabinet Decision – Cost Recovery Reform (March 2025)

Cabinet approved a Customs levy on introducing an internationally transhipped goods levy to ensure fairer cost recovery.

This is because:

- Internationally transhipped goods pose a border security risk, as they may include contraband or biosecurity threats that need to be managed while they are in New Zealand.
- To improve fairness by removing cross-subsidies, as these costs are currently met through charges on other goods.

2026 change

Internationally
Transhipped
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Internationally Transhipped Goods Levy

- From 1 April 2026, there is an Internationally Transhipped Goods Levy for all internationally transhipped goods that come off the arriving craft in New Zealand, before being transferred to the same or a different craft on their way to their final destination.
- From 1 April 2026, the Internationally Transhipped Goods Levy will be charged per International Transshipment Request (ITR) on an Inward Cargo Report (ICR) or Cargo Report Export (CRE) (i.e. at the House bill level).
- The levy is the same if the ITR is lodged on an ICR or CRE. There are separate rates for air and sea.
- ITRs are usually made on ICRs. ITRs are made on CREs instead if the imported shipment is exported in several smaller shipments.



2026 change

Internationally
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Internationally Transhipped Goods Levy from 1 April 2026

What's changing from 1 April 2026	What's not changing
<ul style="list-style-type: none"> ➤ New levies will be charged per ITR lodged on an ICR or CRE (i.e. at the house bill level). ➤ Levies will be charged to the submitter of the Inward Cargo Report (ICR), based on the lodgement date of the report. ➤ The single transaction fee (report-based fee) applied to an ICR, CRE, or OCR will finish on 31 March 2026, when all existing goods fees are removed. 	<ul style="list-style-type: none"> ➤ Continue to submit an ITR on an ICR or a CRE for international transhipments. ➤ There is no change to lodgements, process of submitting or clearance processes in TSW. <div data-bbox="1331 906 1754 1002" style="text-align: right;"> </div>

KEY:

- Stays the same
- Change

2026 change

Internationally
Transhipped
Goods Levy

Scenario

Internationally transhipped goods that are transferred to another craft

- An International Transshipment Request (ITR) is required on an Inward Cargo Report (ICR) or a Cargo Report Export (CRE) for goods that arrive in New Zealand where the final destination is not New Zealand. For example, goods coming off a craft in New Zealand, that sit on the tarmac or are stored; before being transferred to the same or another craft leaving New Zealand.

Transit goods that stay on the craft

- Where transit goods stay on the craft when they arrive in New Zealand before travelling to their final destination. These goods will not incur the Internationally Transhipped Goods Levy unless an ITR on an ICR or CRE is submitted.

There is no change to the Customs transshipment rules, internationally transhipped goods require either an ITR on an ICR or an ITR on a CRE, not both.

2026 change

Internationally
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Goods Levy



Scenario

The same goods are being imported into New Zealand in one shipment and then exported overseas in multiple shipments

- Where the carrier is bringing in a container of goods, and the international transhipments are broken down into six different exports and sent out to six different overseas countries, the carrier would need to:

- 1) Submit a Domestic Transshipment Request (DTR) for the goods to move between the CCAs, and

- 2) Submit an International Transshipment Request (ITR) on a Cargo Report Export (CRE) for each shipment of the goods to be exported.

Where the circumstances change after an ITR has been submitted on an ICR, then the submitter can always amend or cancel, and replace the ITR with a DTR.



Internationally Transhipped Goods 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
Imports	Inward Cargo Report (ICR)	Per International Transhipment Request (ITR) on an Inward Cargo Report (ICR) The Internationally transhipped levy will be charged at the House bill level.	Person making the ITR.	N/A	Internationally Transhipped Goods Levy	ITLA	Air	\$1.46	NIL	\$1.46
						ITLS	Sea	\$1.34	NIL	\$1.34
Exports	Cargo Report Export (CRE)	Per International Transhipment Request (ITR) on an Cargo Report Export (CRE) The Internationally Transhipped Goods Levy will be charged at the House bill level.	Person making the ITR.	N/A	Internationally Transhipped Goods Levy	ITLA	Air	\$1.46	NIL	\$1.46
						ITLS	Sea	\$1.34	NIL	\$1.34



On or by 20th

- There is no change to GST and other applicable tariff duties. Customs and the Ministry for Primary Industries (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%.
- Payment terms remain the same – on or by 20th of the month for previous month's levies.
- Check the **Quick reference guide** on this Customs webpage [Goods Fees – 2026 changes](#) for information on other levies that may apply.

For support and more information

Email your questions or request a 1:1 meeting: Trade.Programme@customs.govt.nz

Topic	Customs website links
<p>More info on Customs website Downloadable industry information packs here. New importers and exporters information packs for your customers now available.</p> 	<ul style="list-style-type: none"> ➤ Goods Fees – 2026 changes
<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 management levies.</p>	<ul style="list-style-type: none"> ➤ New Customs goods management levies