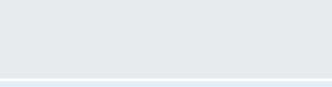
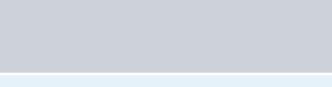
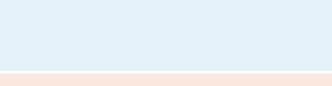
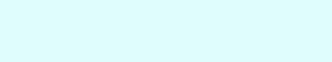


Imports / Exports	Lodgement Type	Charged per (from 1 April 2026)	Paid by	Goods Value	Levy	Customs (MPI) Levy Codes	Transport Mode	Goods Levies (from 1 April 2026)		
								Customs excl. GST	MPI excl. GST	Total excl. GST
Imports	Import Entry	Per Entry Levies split by Air & Sea & Mail For Mail, this is in addition to the Import UPU mail per kilogram levy that is paid by the Carrier.	Importer	High-value goods (goods that are greater than NZD\$1,000)	High-value goods import levy	HVIA (MHVIA) HVIS (MHVIS)	Air & Mail Sea	\$7.24 \$73.87	\$44.57 \$44.57	\$51.81 \$118.44
Imports	Temporary Import Entry (TIE)	Per TIE Levies split by Air & Sea & Mail	Importer	High-value goods (goods that are greater than NZD\$1,000)	High-value goods import levy	HVIA (MHVIA) HVIS (MHVIS)	Air & Mail Sea	\$7.24 \$73.87	\$44.57 \$44.57	\$51.81 \$118.44
Imports	Private Importer Declaration (PID)	Per (PID) for High Value Import UPU Mail This is in addition to the Import UPU mail per kilogram levy that is paid by the Carrier.	Person for whom the PID is lodged.	High-value goods (goods that are greater than NZD\$1,000)	High-value goods import levy	HVIA (MHVIA)	Mail	\$7.24	\$44.57	\$51.81
Imports	Import Entry	Per Entry Levies split by Air & Sea	Importer	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods import levy	LVIA (MLVIA) LVIS (MLVIS)	Air Sea	\$1.46 \$1.34	\$0.75 \$0.75	\$2.21 \$2.09
Imports	Simplified Import Declaration (SID)	Per SID Levies split by Air & Sea	Person who lodges the SID.	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods import levy	LVIA (MVLIA) LVIS (MVLIS)	Air Sea	\$1.46 \$1.34	\$0.75 \$0.75	\$2.21 \$2.09
Imports	Inward Cargo Report (ICR)	Per Low Value Write-off request The low-value goods levy will be charged per write-off request (i.e.	Person who lodges the write-off request.	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods import levy	LVIA (MLVIA) LVIS (MLVIS)	Air Sea	\$1.46 \$1.34	\$0.75 \$0.75	\$2.21 \$2.09

Imports	Inward Cargo Report (ICR)	Per International Transhipment Request (ITR) on an Inward Cargo Report (ICR)	Person making the ITR.	N/A	Internationally transhipped goods levy	ITLA	Air	\$1.46	NIL	\$1.46
		The Internationally transhipped levy will be charged at the House bill level.				ITLS	Sea	\$1.34	NIL	\$1.34
Imports	Inward Cargo Report (ICR)* *Carrier ICR only	Per Carrier Inward Cargo Report (ICR) with Empty Containers	Importer	N/A	Empty container levy (Sea)	CCL	Sea	\$1.34	NIL	\$1.34
Imports	Import UPU Mail Return* *Manual Return not in TSW	Per kilogram of leviable import UPU Mail	Owner or operator of the craft that carried the UPU mail.	N/A	UPU mail import levy	UPUI (MUPU)	Air & Sea	\$0.40	\$0.88	\$1.28
Exports	Export Entry	Per Entry	Exporter	High-value goods (goods that are greater than NZD\$1,000)	High-value goods export levy	ELA	Air	\$3.35	NIL	\$3.35
		Levies split by Air & Sea				ELSES	Sea	\$3.76	NIL	\$3.76
						ELS		Secure Export Scheme (SES)		Secure Export Scheme (SES)
								\$8.13	NIL	\$8.13
Exports	Export Entry	Per Entry	Exporter	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods export levy	ELLVA	Air	\$2.48	NIL	\$2.48
		Levies split by Air & Sea				ELLVS	Sea	\$3.22	NIL	\$3.22

Exports	Cargo Report Export (CRE)	Per Low Value Write-off request on a Cargo Report Export (CRE)*  The low-value levy will be charged per write-off request (i.e. at the house bill level)	Person who lodges the write-off request.	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods export levy	ELLVA	Air	\$2.48	NIL	\$2.48
						ELLVS	Sea	\$3.22	NIL	\$3.22
Exports	Cargo Report Export (CRE)	Per International Transhipment Request (ITR) on an Cargo Report Export (CRE)  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
Arriving Vessels	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.	Per commercial vessel arriving in New Zealand*  *some exemptions apply	Owner or operator of the commercial vessel (or an agent on their behalf).	N/A	Commercial vessel levy	CVL (MCVL)	Sea	\$3,717.00	\$962.00	\$4,679.00

**Key**

	<b>Imports</b>
	<b>Exports</b>
	<b>Air</b>
	<b>Sea</b>
	<b>Air &amp; Mail or Air &amp; Sea</b>
	<b>High-value goods levy</b>
	<b>Low-value goods levy</b>
	<b>Internationally transhipped goods levy</b>
	<b>Empty container levy</b>
	<b>UPU mail import levy</b>
	<b>Commercial vessel levy</b>

*Note: all costs shown are in NZD\$ (New Zealand Dollars)*