

Import UPU Mail Levies from 1 April 2026

Industry introductory pack (Sea) 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



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

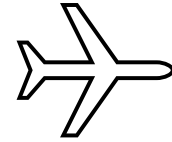
**Protecting and promoting
New Zealand across borders**

2026
change
5a

Import
UPU Mail -
Air



What is UPU Mail?



UPU = Universal Postal Union

- UPU mail is all letters and parcels shipped from designated operators to designated operators under the terms of the Universal Postal Convention. It does not include commercially shipped items (i.e. fast freight).
- 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.

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change
5b

Import
UPU Mail -
Sea



When the Import UPU Mail levies will apply

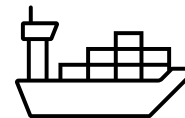
From 1 April 2026

From 1 April 2026, a **new levy framework** will apply to all inbound UPU mail to reflect the cost of processing and border oversight.

- ❖ These levies will apply to international UPU mail entering New Zealand or transhipped UPU mail that is going to or via the Auckland Processing Centre (APC).
- ❖ Owners / operators that are Air and Sea carriers transporting UPU Mail into NZ, will be required to submit a manual monthly return.

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change
5b****Import
UPU Mail -
Sea**

What's changing for Import UPU Mail carried by Sea



From 1 April 2026, new levies will be introduced for Importing UPU mail into NZ.

This includes transhipped UPU mail that is going to or via the Auckland Processing Centre (APC).

How this will be charged to owners or operators (carriers):

- **All Import UPU mail:** A per kilogram levy will be charged based on the weight of UPU mail, including the weight of receptacles (mail bags and trays).
- Owners or operators (carriers) will submit a return before a Customs invoice is raised:
 - Customs will provide Sea carriers with an activity report to assist you in completing your return.
 - Sea carriers will be responsible for completing their Import UPU Mail return.
 - Sea carriers will submit their monthly excel return by the 15th of the following month reporting on the leviable Import UPU mail carried in the previous month.

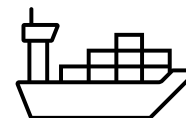
For noting: Customs is not currently automating this process due to system and data limitations.

2026
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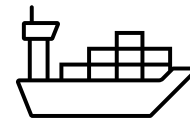
Import
UPU Mail -
Sea



What's not changing



- Although there are new levies and there is a new returns process for Import UPU Mail carried by Sea, there is no change to the Customs and MPI clearance processes of import UPU mail arriving in NZ.



How to make your monthly return

Step 1: Customs Import UPU Mail Report to Sea Carriers

- Customs will provide a report to the **Sea carriers** who have one or more Domestic Transfer Requests showing they imported UPU mail in the previous month.
- Customs will email this report to Sea owners or operators (carriers) by close of business on the 2nd working day of the month.
- Sea carriers can choose to use this information or their own information sources before submitting their return.

Step 2: Sea Carriers Import UPU Mail Monthly Returns

- Sea carriers will each prepare an excel return monthly, and email this to Customs by the 15th of the following month.

Step 3: Customs will issue an invoice based on the Sea Carrier Return submitted.



Mock-up: Sea carrier monthly report



The information we require when you submit your excel monthly return:

1. Owner or Operator Name (Carrier)
2. Date of arrival of craft in NZ
3. Gross weight of import UPU mail in kilograms
4. Vessel name
5. Vessel number (Sea)
5. Sea container number

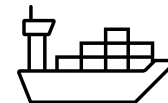
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Import
UPU Mail -
Sea



Import UPU Mail levies for Air & Sea



Customs.govt.nz – 2026 levy fees

All costs shown are in NZD

What	Who pays	Levy charges from 1 April 2026			When payment is due
		Customs excl. GST	MPI excl. GST	Combined total excl. GST	
Inwards International Mail (per kilogram) <i>(also called Import UPU mail)</i>	Owner or operator of the craft carrying UPU mail	\$0.40	\$0.88	\$1.28	Your monthly excel return must be submitted by 15 th day of the following month. Payment due 30 days following invoice date.

- Where UPU Mail is reported on the Inwards Cargo Report (ICR) not as a low value good (i.e. a low value write-off request) this will not incur another levy.
- Customs will confirm existing Customer billing accounts or set up new accounts before 1 April 2026.



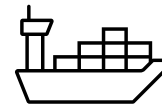
30 days following
invoice

2026 change # 5b

Import UPU Mail - Sea



Summary: Import UPU Mail by Sea



KEY:

	Stays the same
	Change

What's changing	What's not
From 1 April 2026, a new Import UPU per kilogram levy will be introduced, charging owners and operators (carriers) importing UPU mail into NZ.	No change to the Customs and MPI clearance processes of UPU mail arriving in NZ. There is no change to how UPU mail worth more than \$1,000 will be managed at the APC.
UPU mail over NZD\$1,000 will also attract the high-value Air import levy (where it currently attracts the IETF)*, regardless if it comes in by Air or Sea.	
Customs will provide a report to the Sea carriers who have imported UPU mail in the previous month.	
Customs will email this report to owners or operators (carriers) by close of business on the 2 nd working day of the month.	
Sea carriers can choose to use this information to generate or confirm their own information sources before submitting their report.	
Sea carriers (owners / operators) will prepare an excel return monthly for import UPU mail, and email this to Customs.	
Customs will invoice based on this information.	

*High-value UPU mail that is entered on a Private Importer Declaration (PID) will incur the high-value import levy in addition to the per kilogram Import UPU Mail levy.