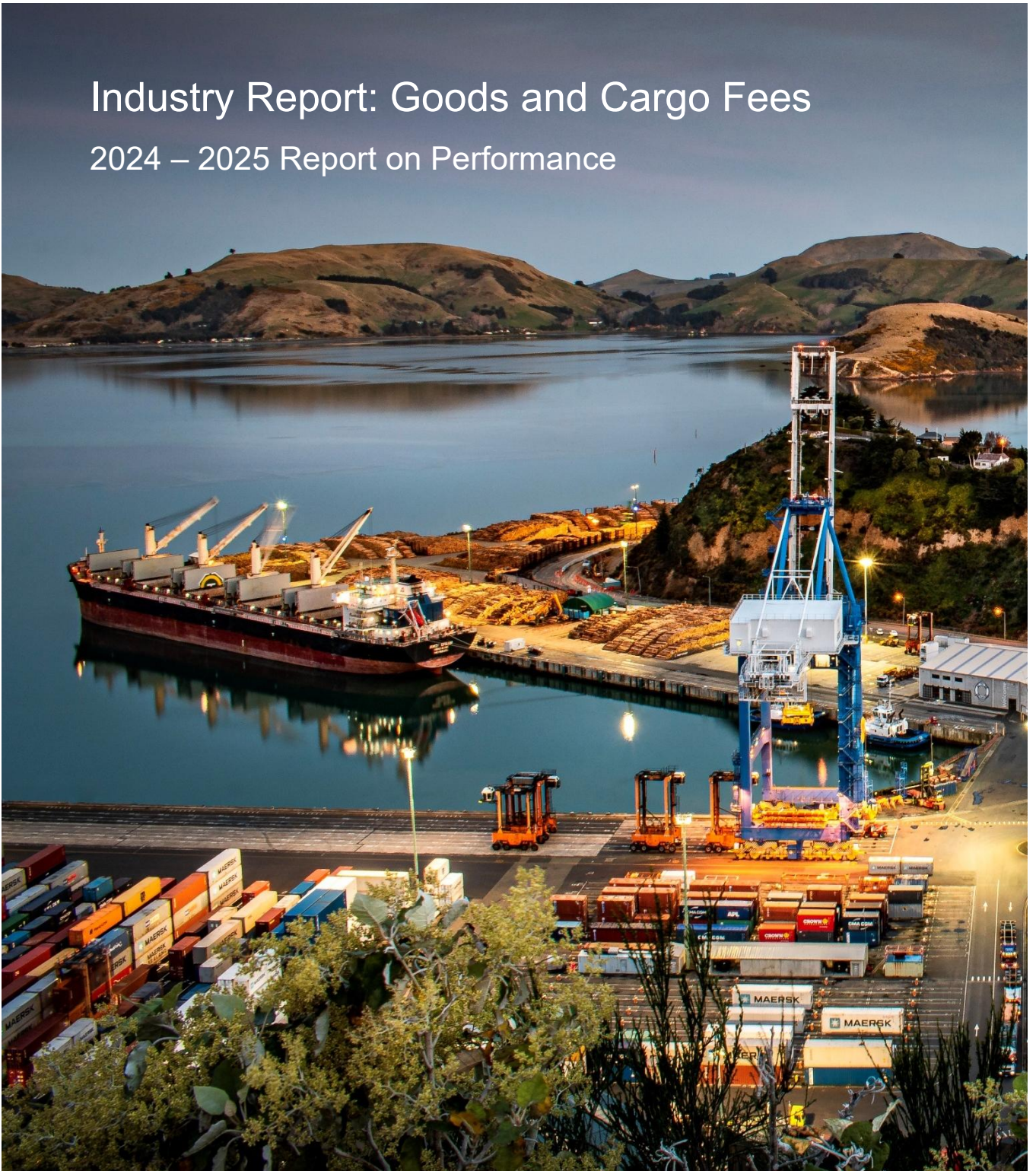




Industry Report: Goods and Cargo Fees

2024 – 2025 Report on Performance



March 2025



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1. Introduction

The New Zealand Customs Service (Customs) and Biosecurity New Zealand (part of the Ministry for Primary Industries) play an important role in enabling New Zealand's legitimate trade to flow freely and efficiently, while protecting New Zealand from biosecurity and other border risks.

New Zealand's economy relies on trade. Strong relationships with international border agencies support the resolution of trade issues, minimise access barriers to international markets, and enable the rapid clearance of trade goods. Export goods also need to be assessed to ensure goods have the correct documentation and permits, helping New Zealand export goods enter other countries with minimum delays and ensuring that we comply with international agreements.

At the same time, the international movement of goods creates a broad range of threats to New Zealand. This includes attempts to smuggle illicit drugs and tobacco, weapons, objectionable material, and other restricted or prohibited goods, as well as risks related to exotic pests and diseases. These items cause harm to New Zealand's communities, our primary industries, and the environment.

Goods and cargo fees are charged to importers, exporters, freight companies, shipping companies, and airlines to recover the costs, or part of the costs, that Customs and Biosecurity New Zealand incur as they process goods and manage risk at the border.

The 2024-25 Report on Performance is designed to provide transparency and accountability over the fees Customs and Biosecurity New Zealand collect and how they are used. It sets out the legislation that authorises the collection of the fees, the services they cover, and the cost of delivering border protection services.

Changes to goods and cargo fees

In March 2025, Cabinet approved significant changes to the way goods and cargo fees are charged that will come into effect on 1 April 2026. This includes:

- replacing the existing fees with a new levy structure
- changes that include a move to consignment-based charging for low-value goods (at or under \$1,000), introducing a new Commercial Vessel Levy, and new levies for empty containers and international transshipments
- removal of Crown subsidies for the management of low-value goods for Customs and MPI
- introducing cost recovery for goods carried as international mail pursuant to the Universal Postal Union Conventions.

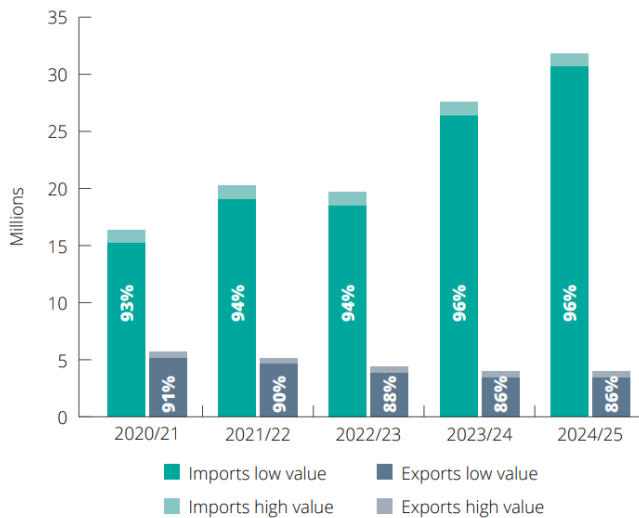
As the new levy structure is not directly comparable to the current fee structure, this report focuses on the revenue and expenses for the 2024/25 financial year, with the 2023/24 revenue and expenses provided as a comparison. Forecast revenue and expenses for the 2025/26 financial year are provided up to 31 March 2026. Information on the forecasts for the last quarter of 2025/26 (1 April – 30 June 2026) and the following two financial years is set out under the new structure in the Appendix.

2. An overview of the 2024/25 financial year

Efficient clearance of trade goods

During 2024/25, Customs and Biosecurity New Zealand processed 31.8 million import transactions, an increase of 16% from 2023/24. This was primarily driven by an increase in low value airfreight (smaller import items, usually from online shopping). Four million export transactions were also processed, consistent with 2023/24 volumes.

Trade transactions for low-value (less than \$1,000) and high-value (more than \$1,000) goods



All items entering and leaving New Zealand go through a risk assessment process. Customs and Biosecurity New Zealand's use of electronic documents to clear goods, and the ability of traders and brokers to lodge the documents before the goods have arrived in New Zealand, contributes to New Zealand's rapid clearance processes.

During 2024/25, 98.1% of import and export transactions were cleared within five minutes of the trade documents being lodged in the Trade Single Window system.

Making goods and cargo fees fairer and more sustainable

Over the last three years, Customs and the Ministry for Primary Industries have been reviewing the structure and nature of the fees charged to cover the cost of services to mitigate biosecurity and customs risks from imported and exported goods and commercial vessels. Both agencies operate cost recovery models to recover all, or part, of the costs of providing border management services. This includes responding to the increased attempts by criminal groups to use legitimate cargo to move illicit drugs and other prohibited goods.

Customs' Goods and cargo fees were last reviewed in 2019, and the Ministry for Primary Industries were reviewed in 2023. Since then, both agencies have faced rising cost pressures and growth in the volume of goods crossing the border. Low-value imports from online shopping have tripled over the last five years. There has also been an increase in the volume and sophistication of attempts to smuggle goods across the border.

For Customs, the revenue collected through goods fees was not enough to cover the cost of border management services. Interim Consumer Price Index (CPI) adjustments in 2023 and 2024 helped to reduce the shortfall, providing time for a more thorough review of all charges.

The Goods and Cargo fee review focused on three key areas:

- ensuring that the revenue from the fees and levies was sufficient to cover the cost of the services delivered by Customs and Biosecurity New Zealand
- improving fairness for fee payers by aligning charges with costs and removing cross-subsidies
- improving fairness for taxpayers by removing subsidies so that taxpayers no longer pay to manage risks that they do not create.

A stakeholder reference group was set up to provide input into the review and inform the development of the public consultation document, which occurred in 2024. An industry-led Low Value Goods Technical Advisory Group was established during the consultation process, and this feedback helped inform the development of final policy decisions.

New levy structure from 1 April 2026

In March 2025, Cabinet approved two sets of changes to the goods and cargo fees charged by Customs.

The first change was an interim increase for most existing fees which took effect on 1 July 2025.

The second set of changes involves structural and rate changes. These changes will replace the existing fee structure with a new levy structure, ensuring greater fairness and equity across the new charges. This two-stage process was put in place following industry consultation to make sure business had enough time to update their systems, contracts, and processes. The new levies will come into effect on 1 April 2026.

Read more about the changes to goods and cargo fees: <https://www.customs.govt.nz/customs-information-and-legislation/goods-clearance-fees/goods-clearance-fees-review>

Delivering cost-effective services

Customs and Biosecurity New Zealand are committed to ensuring that goods processing services are delivered cost-effectively and efficiently, while ensuring that border screening services manage threats to New Zealand's border.

Both agencies use data-driven insights and advanced risk management tools to identify the people, goods, and craft most likely to create a threat to the security of New Zealand's border. This approach ensures that resources are focused where they are most needed, allowing most trade goods to be risk assessed and cleared before they reach New Zealand.

Responding to the rise in criminal groups using legitimate cargo to smuggle illicit drugs and other goods

Border and law enforcement agencies around the world are facing a sharp rise in activity by transnational, serious and organised crime (TSOC) groups. This includes large scale drug smuggling attempts, involvement in money laundering, and cyber-crime.

Over the last two years there has been an increase in large seizures of drugs found in sea cargo containers or concealed in or on shipping vessels. Many of these smuggling attempts use the 'rip-on/rip-off' method where suitcases of drugs are added to legitimate shipping containers and removed on arrival by port workers before the containers reach Customs and Biosecurity New Zealand screening areas.

To respond to the increased smuggling activity, Customs has increased its presence at ports around the country, with additional operational, intelligence, and investigation capability. Notable seizures include:

- June 2025: 150kg of cocaine found in duffel bags in a container on a ship arriving from Jamaica
- May 2025: 130kg of cocaine found packed in duffel bags in a shipping container, from Italy via Panama, loaded with machinery
- July 2024: 100kg of methamphetamine found in suitcases inside a container of fertiliser from Peru.



The largest seizure of the year was 450kg of methamphetamine hidden inside steel beams imported from the United States in September 2024.

Enhancing the integrity of the biosecurity system

Biosecurity New Zealand has strict rules and strong protections in place to prevent the pests and diseases entering the country, becoming established, and damaging our \$59.9 billion primary sector export industry.

The biosecurity system is based on activities undertaken by the Ministry for Primary Industries across a range of inter-related areas, including pre-border (international), at the border, and domestically within New Zealand. All of this is supported and underpinned by assurance monitoring, intelligence assessments, surveillance, diagnostics (labs), readiness, data and digital systems, policy advice, response and compensation, verification, compliance, and regulatory systems which support effective operations at the border.

Biosecurity New Zealand continues to experience greater complexity in the importation of cargo resulting in increased biosecurity risks. There has been a continued shift in behaviour where more parcels are being consolidated into a single consignment, requiring more time to process. A change in commodity types has also increased complexity in managing biosecurity risks – for example clearing used equipment or grain/seed is more time consuming than other commodity types.

To effectively manage this risk, Biosecurity New Zealand invested in technological enhancements and implemented programmes of work that support efficient processing services and integrity at the border with increased verification, assurance, compliance and surveillance activities.

Responding to trade protectionism

Over the last few years there has been a rise in the use of trade protection mechanisms and barriers impacting international trade. This includes new tariffs on specific goods, and other non-tariff trade barriers such as import quotas, complex import procedures, and subsidies to domestic industries. These barriers make New Zealand export goods more expensive and potentially less competitive than domestically produced goods.

In April 2025, a minimum 10% tariff rate on all goods imported into the United States was introduced for New Zealand, before increasing to 15% in August 2025. While the tariff is paid by the importer, exporters can face requests to reduce their prices to offset the cost of the tariff or see lower demand for their goods as price increases are passed on to consumers. There is continued uncertainty for exporters around future tariff charges as rates continue to fluctuate and new sector specific tariffs and tariff exemptions on some goods are introduced.

Customs is working closely with the Ministry of Foreign Affairs and Trade to support exporters with clear information and advice.

3. Legislation to authorise fees and cost recovery

The Customs and Excise Act 2018

The Customs and Excise Act 2018 includes powers to make regulations that set fees. Section 403 provides general powers to make regulations, and section 409(1)(b) provides specific powers to make regulations to recover costs relating to the import or export of goods.

The Customs and Excise Regulations 1996 prescribe the fees or charges that are payable to Customs to recover costs relating to the import and export of goods. Table 1 on page 11 shows Customs' goods fees and the related regulation.

In general, Customs' fees are set to recover all the processing and risk management costs incurred when trade goods cross the border. This includes:

- direct costs of services (such as staff time, travel costs, systems, and equipment used in delivering the service)
- support costs for the delivery of the service (such as training and development costs for staff, administrative support, management, project, and capital costs)
- a proportion of wider business support or common costs (such as finance, human resources, information technology, and costs of property and utilities).

Under the current fee structure there are two exceptions to this. The cost of processing and risk assessing low-value goods carried as freight are partially met by the Crown, and low-value goods entering as Universal Postal Union mail are wholly met by the Crown. From 1 April 2026 the costs of managing these items crossing the border will be fully cost recovered.

The Customs (Levies and other Matters) Amendment Act 2025 allows for new levy orders to be made. The levies will replace the existing goods fees with levies, better reflecting the nature of Customs' services and costs. A Commercial Vessel Levy has been established to improve the fairness of fees by removing a cross-subsidy from vessels to goods. Regulations under this Act will be made before 1 April 2026 to enable the changes to goods fees to be implemented.

The Biosecurity Act 1993

The Biosecurity Act 1993 (the Act) allows Biosecurity New Zealand to perform services designed to manage biosecurity risks, including those from imported goods and travellers entering New Zealand. Services focus on:

- offshore risk management and standard setting
- border management, verification, assurance, and compliance
- surveillance, diagnostics, and incursion investigation
- readiness and response
- long-term pest management.

The Act allows the Ministry for Primary Industries to recover the costs of services that manage biosecurity risks. Cost recovery plays an important role in making sure that Biosecurity New Zealand has sufficient funding and capability to maintain a robust biosecurity system. The Act provides flexibility in the types of fees, charges and levies that can be applied.

Most cost recovery under the Act recovers the costs of services related to clearing travellers and goods at the border. The levy and fees are prescribed in the Biosecurity (System Entry Levy) Order 2010 (the Levy Order) and the Biosecurity (Costs) Regulations 2010 (the Regulations).

The Levy Order is made under section 137 of the Act. The levy is imposed on the importation of certain goods and calculated using a formula set out in the Levy Order. The fees are set out in the Regulations, which are made under sections 135 and 165 of the Act.

Cost recovery follows the Treasury and Auditor-General guidance

Customs and the Ministry for Primary Industries use cost recovery frameworks that are consistent with guidance published by the Treasury and the Office of the Auditor-General.

The four key principles that guide the approach to cost recovery are:

- **Equity** – funding is sourced from those that use the services or generate the need for them
- **Efficiency** – high service standards delivered at a sustainable cost
- **Transparency** – information is clearly provided about funding decisions, including costs and charges
- **Justifiability** – only recover the costs of delivering the service.

These principles are used to ensure that the fees and levies are fair, proportionate, and are used appropriately.

Use of memorandum accounts to manage cost recovery

Revenue collected through fees and levies is managed through memorandum accounts to ensure that this funding is only used to provide the services required by the fee payer and cannot be used to subsidise activities performed elsewhere in Customs or the Ministry for Primary Industries.

Memorandum accounts summarise financial information related to the provision of services covered by fees or levies. They include any accumulated surplus or deficit resulting from revenue and expenses not offset in any given period. Levy rates are set with the intention of returning the balance in the memorandum account to zero by the end of each levy period. This means that agencies can take a long-term perspective to fee settings and cost recovery.

Any memorandum account surplus or deficit that exists at the end of a levy period needs to be considered when setting future levy rates. A surplus or deficit in the memorandum accounts could result in lower or higher levy rates in the next levy period.

The movements of the memorandum accounts are reported annually through this performance report (see pages 20-21) and in the annual reports of each agency¹.

¹ The New Zealand Customs Service Annual Report for the 2024/25 financial year is available at <https://www.customs.govt.nz/media/squnnrax/new-zealand-customs-service-annual-report-2025.pdf> Financial information relating to Biosecurity New Zealand is published in the Ministry for Primary Industries Annual Report available at <https://www.mpi.govt.nz/dmsdocument/70708-202425-Annual-report>.

4. Current fees and levies

Customs goods and cargo management fees

Customs operates a mixed funding model to cover the cost of its services. Approximately 67% of services were funded through third-party revenue (including fees and levies) in 2024/25. Customs goods fees recover costs related to the activities and services that help manage risks to New Zealand and some goods-related investigations and seizures. This includes:

- **Intelligence and risk targeting** – Customs uses intelligence and risk targeting to focus resources on high-risk goods before goods arrive in New Zealand. This approach means fewer goods require physical inspection, clearance times are more efficient, and processing costs are kept low.
- **Processing activities** – import and export documents are processed electronically through the Trade Single Window system, with traders and brokers able to lodge the documents before the goods have arrived in New Zealand. This means goods with correct documentation are usually cleared before the goods have arrived, unless selected for physical inspection. Customs fees also include services such as issuing client codes, advising on Customs' requirements, and responding to client queries.
- **Inspecting goods** – Customs inspects targeted goods to detect illegal, prohibited, or non-compliant items, or to ensure correct documentation is provided. This can include examinations, rummage of vessels, inspections, holding goods until correct documentation has been received, and seizure and destruction of goods.
- **Investigations** – where an inspection of goods or intelligence identifies potential illegal activity or another threat to New Zealand an investigation may occur, providing evidence for enforcement action and intelligence for further targeting.

Customs does not recover the cost of the following activities:

- enforcement action, including prosecution, administrative penalties, and infringement notices
- collecting duty payments, including GST, tariff duty, and excise-equivalent duty
- negotiating with other countries where Customs is New Zealand's lead agency for:
 - 'rules of origin', enabling importers and exporters to access tariff concessions
 - recognition of the clearance processes Customs and trading partners have in place to process goods as part of developing and maintaining Mutual Recognition Arrangements
 - the removal of non-tariff barriers, to smooth the path for New Zealand goods to access international markets
- managing the Secure Exports Scheme
- policy advice
- review of seizures.

Table 1 – Customs current fee structure (until 31 March 2026)

	Fee Type	Fee 2024/25 (incl GST)	Fee 1 Jul 2025-31 Mar 2026 (incl GST)	Who pays	Regulation
Imports	Import Entry Transaction Fee	\$40.08	\$53.44	Individual importers	Regulation 24A
	Inward Cargo Transaction Fee – Air	\$93.45	\$120.01	Airlines reporting on all the cargo on their craft and freight forwarders seeking clearance of low value consignments	Regulation 13A
	Inward Cargo Transaction Fee – Sea	\$537.09	\$238.66	Shipping lines reporting on all the cargo on their craft and freight forwarders seeking clearance of low value consignments	Regulation 13A
Exports	Export Entry Transaction Fee – Secure Exports Scheme (SES)*	\$3.96	\$4.19	Exports shipped under the Secure Exports Scheme	Regulation 28A
	Export Entry Transaction Fee (non-SES)	\$8.28	\$6.26	Other exports valued \$1,000 or more	Regulation 28A
	Outward Cargo Transaction Fee for Outward Cargo Report – Air	\$17.41	\$45.53	Freight forwarders for loading goods on a craft and airlines reporting on all goods on their craft	Regulation 29A
	Outward Cargo Transaction Fee for Outward Cargo Report – Sea	\$22.55	\$42.56	Freight forwarders for loading goods on a craft and shipping lines reporting on all goods on their craft	Regulation 29A
	Outward Cargo Transaction Fee for Cargo Report Export – Air	\$48.54	\$69.94	Freight forwarders seeking clearance of low value consignments	Regulation 29A
	Outward Cargo Transaction Fee for Cargo Report Export – Sea	\$6.75	\$13.19	Freight forwarders seeking clearance of low value consignments	Regulation 29A

**The Secure Exports Scheme is New Zealand's Authorised Economic Operator programme. These programmes recognise businesses that meet best practice security requirements in their supply chains when exporting and importing goods. Businesses that are part of these programmes are considered low-security risks and can access fast-track processing into key markets, saving exporters time and money.*

Biosecurity New Zealand's goods clearance fees

Cost recovery funds Biosecurity Services

The Ministry for Primary Industries charges the Biosecurity System Entry Levy (BSEL) under the Biosecurity (System Entry Levy) Order 2010, and a number of direct charge fees under the Biosecurity (Costs) Regulations 2010, to recover its service costs in the cargo pathway. The purpose of these charges is to ensure importers fund the cost of Biosecurity New Zealand services that reduce the biosecurity risk associated with imported goods.

From 1 July 2023, the government increased the Levy from \$23.00 to \$46.40 (GST exclusive) and changed the hourly fee for general inspections from \$102.27 to \$155.50. These increases were intended to recover the historical deficit in the cargo memorandum account and fund the changes to the operating environment that have occurred in the cargo pathway. The cargo memorandum account returned to surplus in the 2023/24 financial year.

Levies have supported resource to provide effective and efficient primary and secondary screening of import documentation and issuing relevant directions in the cargo pathway. There has been a continued focus on quality assurance and compliance against Import Health Standards to deliver effective risk assessment that effectively manages biosecurity risk.

Biosecurity System Entry Levy (BSEL)

The BSEL is collected on all imported goods that have an import entry or equivalent documentation lodged with Customs. Documentation is generally required for consignments valued over \$1,000. Customs collects the BSEL on behalf of the Ministry for Primary Industries.

The services provided through the BSEL are set out in clause 13 of the Levy Order. Costs are recovered for the following activities:

- obtaining and analysing data to develop and monitor risk profiles and place alerts
- the primary screening of sea and air cargo manifests for biosecurity risk consignments
- intervention monitoring programmes, slippage surveys, and baseline auditing of the compliance of imported consignments with import health standards
- surveillance activities around sea and airports and high-risk places to prevent the establishment of pests and unwanted organisms that may be introduced by imported consignments
- facilitating the movement of consignments away from ports approved as places of first arrival
- 15 minutes of secondary risk assessment for consignments identified in primary screening and issuing authorisation of movement and biosecurity clearance documentation
- administering and collecting the levy.

Table 2 – Current Border System Entry Levy rates (until 31 March 2026)

	From 1 July 2019	From 1 July 2023
Levy Rate (\$) (excl GST)	23.00	46.40

Biosecurity Fees

The Regulations specify fixed and variable fees that recover the costs of a range of other services associated with biosecurity for cargo.

The services covered by the biosecurity fees include:

- inspecting imported biosecurity risk consignments, including unaccompanied personal baggage and effects, used vehicles, and machinery
- inspecting offshore craft and shipping containers that do not meet entry requirements
- testing, treating, destroying, and disposing of risk consignments
- call-outs and other work conducted outside of standard working hours, travel, and waiting time for MPI inspectors to carry out biosecurity clearance activities
- monitoring controls on new organisms in containment facilities
- approving and auditing transitional and containment facilities and their operators
- approving permits issued under Import Health Standards.

Prior to 1 December 2019 the levy applied to the importation of goods that had a value of more than \$400. Lifting the threshold to \$1,000 created a shortfall in revenue that is met through Crown funding.

Hourly-rate fee activities

Fees are charged on a range of activities as specified in the Biosecurity (Costs) Regulations 2021. Fees are either charged on a time basis, or are a fixed fee based on standard time to perform the task. Biosecurity New Zealand recovered \$18.3 million from these fees in 2024/25 for activities that include:

- inspection of general goods
- inspection of animals
- inspection of motor vehicles and motorcycles
- inspection of unaccompanied goods imported for personal use
- processing an application for approval of a transitional or containment facility, or a facility operator inspection, and compliance auditing of a transitional or containment facility
- investigation and compliance auditing of a facility operator, or proposed operator
- travel costs.

Table 3 – Current hourly rate

Rate (\$) (Excl GST)	From 1 July 2015	From 1 July 2023	From 1 July 2025
General inspections	102.27	155.50	155.50
Veterinary inspections	186.30	186.30	216.84

Forecast cargo volumes are used to inform fee and levy settings

The forecast cargo volumes are based on scenario modelling that was approved by the Border Executive Board² in June 2025. The forecasts ensure border agencies are using consistent data for planning purposes and are used to inform fee and levy settings.

All forecast volumes, revenue, and expenses for 2025/26 are based on a partial year to 31 March 2026. Forecasts from 1 April 2026 onwards are set out in the new levy structure in the Appendix.

Table 4 – Actual and forecast number of goods entries and reports

Entry or report	2023/24 Actual (millions)	2024/25 Actual (millions)	2025/26 Estimated 1 July-31 Mar 2026 (millions)
Import Entry (IETF)	1.160	1.176	0.883
Inward Cargo Report (Air)	0.062	0.066	0.055
Inward Cargo Report (Sea)	0.005	0.006	0.004
Export Entry – Secure Export Scheme (SES)	0.159	0.166	0.122
Export Entry – Non-SES	0.391	0.406	0.305
Cargo Report Export – Air	0.033	0.032	0.023
Outwards Cargo Report – Air	0.055	0.052	0.036
Cargo Report Export – Sea	0.019	0.018	0.014
Outward Cargo Report – Sea	0.013	0.013	0.010

² The Border Executive Board (BEB) provides collective leadership and accountability for New Zealand's border, including management of risks relating to incoming and outgoing people, goods, and craft. The BEB is made up of the Chief Executives of the New Zealand Customs Service, Ministry for Primary Industries, Ministry of Business, Innovation, and Employment, Ministry of Health, Ministry of Transport, and the Ministry of Foreign Affairs and Trade.

5. New Zealand Customs Service

Work Programme

Customs' objective is to support the efficient and cost-effective flow of trade and revenue collection as goods cross the border, while managing border risks. It does this by:

- facilitating international trade through strong relationships with trading partners
- making sure our systems and processes are easy to use
- ensuring non-compliance is identified and appropriately addressed.

New Zealand's economy is reliant on international trade. The efficient movement of legitimate trade goods across the New Zealand border and streamlining access for export goods into overseas markets are important components in achieving economic growth.

Improving access into key markets

Customs works alongside the Ministry of Foreign Affairs and Trade to support negotiations on Free Trade Agreements, which provide preferential access for New Zealand exports into overseas markets and reduce tariff and non-tariff trade barriers.

New Zealand exporters will benefit from the Comprehensive Economic Partnership Agreement signed between the United Arab Emirates (UAE) and New Zealand in January 2025. The UAE is one of New Zealand's largest markets in the Middle East. Once fully implemented, 99% of New Zealand goods will be able to access UAE markets duty-free. Negotiations on a Free Trade Agreement with India were concluded in December 2025. Once ratified by both countries, the agreement will deliver preferential access for exporters into a large and growing market.

New Mutual Recognition Arrangements were signed between the New Zealand Customs Service and the Central Board of Indirect Taxes and Customs of India in March 2025, and with the Royal Malaysian Customs Department in September 2025. These arrangements allow business that meet best practice supply chain security standards to access fast-track processing at the border of partner countries, saving exporters time and money.

While this work is not funded through the Goods and Cargo fees, it is a significant factor in Customs' ability to efficiently and effectively process and clear goods across the border.

2025 Time Release Study – ensuring goods processing systems are efficient

Customs aims to run a Time Release Study every two years to provide an objective measure of the time taken to release or clear cargo once it arrives in or departs New Zealand. This is a World Customs Organization measure used to assess the effectiveness of customs operations and takes a detailed snapshot of the movement of goods across the border over a one-week period. The 2025 Study took place during the week of 28 August to 3 September 2025, with results expected by the end of the 2025 calendar year.

The previous Study was run during the week of 31 August – 6 September 2023 and will provide a benchmark for the 2025 Study. The 2023 Study found 98.8% of import and export entries lodged were cleared within five minutes, with 93.9% of full sea cargo container and 78.3% of air cargo cleared before the goods arrived in New Zealand.

(Read more about the 2023 study at <https://www.customs.govt.nz/media/jtwdi1yc/time-release-study-2023.pdf>).

Supporting traders

Customs has a network of Customs Counsellors and Liaison Officers based in 11 overseas locations. These staff are able to provide on-the-ground assistance to New Zealand Exporters facing customs-related issues with a trade partner. For example, in July 2024, Customs Beijing-based Counsellor helped to resolve a documentation issue that was delaying a shipment of perishable goods into China worth \$8.5 million dollars. The Counsellor worked with the exporter and China Customs officials to rapidly resolve the issue and clarify what was needed for future exports to avoid similar delays.

Customs also works to support businesses that have been impacted by adverse weather events or economic factors that impact on their cashflow and ability to meet revenue payments. This can include setting up payment plans so that clients can pay their debts over time. These plans can support businesses to keep trading and avoid defaulting on their debts.

Ensuring exports and imports have the correct documentation

Goods crossing the border need to have the correct documentation and permits required, particularly for restricted goods. This includes the export of protected goods and items such as pounamu, wildlife, antiquities, and works of art; the import of weapons or weapon parts; and items breaching the Convention of International Trade in Endangered Species (CITES).

In November 2024, a special ceremony was held in Hokitika to return 60kg of pounamu seized through Customs' investigations to Poutini Ngāi Tahu. This is part of an ongoing joint commitment to stop the illegal trade of pounamu. Under the Customs Export Prohibition Order (2021), it is illegal to export raw, unprocessed pounamu weighing more than 5kg without the consent of the Minister of Customs.

The pounamu returned in November included 14 pieces intercepted through two separate illegal export attempts.



6. Biosecurity New Zealand

Work Programme

New Zealand's biosecurity system comprises many parts to manage risks offshore, at the border, and within New Zealand. Interventions in the biosecurity system include international requirements for the treatment of risk goods, border assessments, and inspections and surveillance activities to prevent the establishment of pests and unwanted organisms (such as the Brown Marmorated Stink Bug).

Biosecurity New Zealand has experienced greater complexity in the importation of cargo resulting in increased biosecurity risks. To effectively manage this risk, Biosecurity New Zealand adjusted its operating model and services to enhance services in a demand-driven environment. Biosecurity New Zealand had several initiatives that strengthened the biosecurity system, supported industry and effectively facilitated trade.

Resource and Capability

Continued development and implementation of a national cargo competency framework to ensure the rotational workforce is well trained in this pathway

The continued development of the rotational workforce model has enabled operational efficiency and ensures staff have both the capability and knowledge to work across pathways (cargo, vessels, mail, and passenger) and manage changing biosecurity risks.

Increasing resourcing capability nationwide

This investment in frontline resources was essential for the provision of effective verification and the assurance mechanisms required for border integrity. The rotational workforce allows Biosecurity New Zealand to support demand across the system.

Technology Enhancements

Biosecurity New Zealand Technology enhancements have delivered benefits that support processing efficiencies, operational excellence, future proof system development, and support industry and trade partners.

The Cargo Evaluation and Mitigation System (CEMS) has been upgraded to better support the processing and clearance of cargo consignments, and management of transitional facilities. Recent upgrades include enhancements to the Car ships functionality, which has improved importer access to check vehicle import status and improved data capture for biosecurity contaminants enhancing our ability to target non-compliance.

The enhancements have allowed faster risk assessment to process import entries, better targeting of biosecurity risk, standardised communication with Transitional Facilities and stakeholders, and the mobility features allows Officers to be mobile, which has created efficiencies with faster data entry and the clearance of goods. Planned upgrades to enable greater business to business connections should support more automation, achieve greater efficiency connecting with border systems and better support for industry and trade partners are in development.

Verification, Audit and Assurance

Biosecurity New Zealand has been purposefully identifying areas where we can shift from resource intensive inspection-based regimes to Performance Based Verification (PBV) audits. PBV enables efficient resource to risk empowering industry to be more accountable whilst rewarding good performance with fewer or less intensive interventions.

Offshore Japanese Used Vehicle Systems ensure imported vehicles come in clean, avoiding expensive treatments and delays at the border. These systems are verified through offshore audits and sampling on arrival. PBV has reduced the amount of border verifications from 20% to an average of about 6%, reducing direct costs to importers and a faster movement through ports. At the same time biosecurity compliance has improved and the model incentivises the used vehicle systems to maintain compliance.

PBV is demonstrating its effectiveness for incentivising compliance with lower costs, empowering industry accountability, managing performance, supporting improvement, and making the best use of our people's time and expertise allowing our officers to focus their efforts where they're needed most and supports industry and stakeholders.

New Zealand continues to see growth in e-commerce and online shopping leading to changes in the way cargo moves across our borders. Low Value Packages (LVP) that traditionally moved through the international mail pathway have shifted significantly into the air and sea freight pathways. LVP presents a unique challenge due to the nature of the cargo which is often consolidated and can have unreliable declarations.

Surveillance

Biosecurity surveillance activities help to prevent the establishment of unwanted organisms in New Zealand.

Targeted surveillance programmes are designed to look for specific organisms in specified hosts or high-risk places (such as Ports of First Arrival and Transitional Facilities) associated with the clearance of cargo and goods. Pathway surveillance programmes are designed to target high-risk places to look for pests, diseases, and other risk organisms.

Surveillance efforts continue to evolve, incorporating international research innovations further and strengthening the biosecurity system. Biosecurity New Zealand is focused on preventing the Brown Marmorated Stink Bug (BMSB) and Spongy Moth becoming established in New Zealand. BMSB is a high-impact horticultural and environmental pest causing significant economic loss. Over winter it is a nuisance as large numbers enter homes and other structures. Spongy moth is a highly destructive invasive pest that can defoliate a wide range of trees, and the stinging hairs of the caterpillar stage can cause skin and respiratory problems for people.

During the 2024/25 financial year, 111 live stink bugs were intercepted at the border. Biosecurity New Zealand worked with overseas partners to establish offshore treatment requirements and a vehicle auditing system in Japan. Overseas partnerships, together with the work of biosecurity officers at the border, demonstrates the importance of New Zealand's robust biosecurity system.

The 2024/2025 national BMSB surveillance programme had a record number of shield bug specimens captured (1,428). A single live BMSB was detected in a surveillance trap near a large Transitional Facility in Christchurch. An investigation was conducted with additional surveillance traps established, and vegetation searches and information leaflet drop to nearby properties, with no further BMSB detected. There continues to be no evidence of any established brown marmorated stink bug population in New Zealand.

The 2024/2025 national Spongy Moth surveillance involved 21,429 trap inspection records for the surveillance season with no spongy moth life stages identified. There continues to be no evidence of any established spongy moths in New Zealand.

Enhancing service in a demand-driven environment

Biosecurity New Zealand continues to experience greater complexity in the importation of cargo, resulting in increased biosecurity risks. Biosecurity New Zealand will continue to implement initiatives during 2025/26 to provide effective services including:

- technology enhancements to further realise processing efficiencies and operational excellence and partnering with Customs to enhance shared border platforms
- improved targeting of higher risk goods and an improved verification approach to lower risk goods.
- Realign Containment Facility and Transitional Facility oversight within Biosecurity New Zealand for greater alignment and stakeholder engagement.

7. Financial Performance

Customs Memorandum Account Balance

Customs' Goods Management Fees memorandum account was in deficit at the end of 2024/25 because revenue did not fully recover the costs involved in risk assessing and managing the flow of goods crossing the border. In March 2025, Cabinet agreed to replace the existing goods fees with goods management levies.

As the new levies do not match the existing goods fees framework, the following tables only provide forecast information up to 31 March 2026. Information on the memorandum account and forecast costs under the new levy structure are set out in the Appendix.

Table 5 – Customs Goods Clearance Fees Memorandum Account

Memorandum account balance	2023/24 Actual (\$m)	2024/25 Actual (\$m)	2025/26 Forecast to 31 March 2026 (\$m)
Import Entry	(1.471)	2.156	8.881
Inward Cargo Report (Sea)	1.457	2.361	1.975
Export Entry – Secure Export Scheme (SES)	(0.190)	(0.110)	(0.028)
Export Entry – Non-SES	(0.654)	0.228	0.341
Outward Cargo Report – Air	(6.587)	(7.463)	(7.020)
Cargo Report Export – Sea	(0.215)	(0.257)	(0.216)
Outward Cargo Report – Sea	(0.983)	(1.339)	(1.367)
Closing balance surplus/(deficit)	(8.643)	(4.424)	2.566

Biosecurity New Zealand Memorandum Account Balance

Revenue and expenditure from the Biosecurity System Entry Levy (BSEL) and hourly-rate fee activities are managed through the Border Biosecurity Clearance Fees Memorandum Account. Biosecurity New Zealand's memorandum account balance has returned to a surplus position following adjustments to the levy and hourly rates 1 July 2023.

Table 6 – BSEL memorandum account financial position

Memorandum account balance	2023/24 Actual (\$m)	2024/25 Actual (\$m)	2025/26 Forecast to 31 March 2026 (\$m)
Biosecurity System Entry Levy (BSEL)	5.438	13.651	25.373
Hourly-rate fee activities	0.747	5.627	9.010
Closing balance surplus/(deficit)	6.185	19.278	34.383

Customs Fee revenue

Revenue collected through goods fees and levies increased across most fee types in 2024/25 largely due to the inflation adjustment from 1 July 2024. An additional adjustment came into effect on 1 July 2025 and is forecast to increase revenue for the 2025/26 financial year.

Table 7 – Customs goods processing revenue

Goods assessed	2023/24 Actual (\$m)	2024/25 Actual (\$m)	2025/26 Estimated to 31 Mar 2026 (\$m)
Import Entry	37.584	46.240	41.275
Inward Cargo Report (sea)	2.744	2.670	0.897
Export Entry – Secure Export Scheme (SES)	0.512	0.571	0.446
Export Entry – Non-SES	2.610	2.920	1.658
Outwards Cargo Report – Air	0.770	0.783	1.444
Cargo Report Export – Sea	0.102	0.107	0.157
Outward Cargo Report - Sea	0.231	0.255	0.378
Fees in memorandum account	44.553	53.546	46.255
Inward Cargo Report (air)	4.679	5.358	5.742
Cargo Report Export – Air	1.283	1.337	1.373
Fees related to low-value air cargo	5.962	6.695	7.115
Total goods fees revenue	50.515	60.241	53.370

Customs Expenditure – Goods management costs

The cost of risk assessing, clearing, and processing goods across the border has increased due to operating cost pressures including salary and wage costs, enhanced activity at maritime ports, the impact of inflation on the cost to replace or upgrade assets, and on expenses such as lease costs, consumables, and fuel.

Table 10 – Customs goods management costs

Goods assessed	2023/24 Actual (\$m)	2024/25 Actual (\$m)	2025/26 Estimated to 31 March 2026 (\$m)
Import Entry	38.963 ³	42.612	34.551
Inward Cargo Report (Sea)	2.050	1.766	1.283
Export Entry – Secure Export Scheme (SES)	0.528	0.492	0.363
Export Entry – Non-SES	2.119	2.038	1.545
Outwards Cargo Report – Air	3.691	1.658	1.002
Cargo Report Export – Sea	0.166	0.150	0.116
Outward Cargo Report – Sea	0.611	0.611	0.406
Fees in memorandum account	48.128	49.327	39.266
Inward Cargo Report – Air	25.042	23.529	18.036
Cargo Report Export – Air	4.808	5.000	3.787
Fees relating to low-value air cargo	29.850	28.529	21.823
Total goods management costs	77.978	77.856	61.089

³ A capital injection of \$1.426m was applied to the memorandum account to offset these costs in 2023/24.

Biosecurity New Zealand – Levy and Fee revenue

Revenue and expenses relating to BSEL and hourly-rate fee activities are separately monitored.

Table 8 shows the expenditure and revenue for services that are cost recovered through the Biosecurity System Entry Levy (BSEL).

Table 8 – BSEL memorandum account financial position – Current structure

	2023/24 Actual (\$m)	2024/25 Actual (\$m)	2025/26 Forecast to 31 March 2026 (\$m)
Opening balance	(7.408)	5.438	13.651
from Levy payers	55.862	56.882	40.982
from the Crown	11.800	11.000	8.100
Total Revenue	67.662	67.882	49.082
Total Expenditure	54.816	59.669	37.360
Surplus/(Deficit) for period	12.846	8.213	11,722
Closing balance surplus (deficit)	5.438	13.651	25.373

Table 9 shows the expenditure and revenue for services that are cost recovered through biosecurity fees.

Table 9 – Hourly-rate fee activities revenue and expenditure

	2023/24 Actual (\$m)	2024/25 Actual (\$m)	2025/26 Forecast to 31 March 2026 (\$m)
Opening balance	(2.520)	0.747	5.627
Total Revenue	17.210	18.290	14.168
Total Expenditure	13.943	13.410	10.785
Surplus/(Deficit) for period	3.267	4.880	3.383
Closing balance	0.747	5.627	9.010

Revenue from hourly-rate activity increased slightly in 2024/25, with increased demand due to the level of goods being imported and the easing of global port congestion affecting goods arriving in New Zealand.

Biosecurity New Zealand – Goods processing costs

The cost of risk assessing and processing goods across the border has increased due to increases in the volume of low value consignments and increased complexity in the sea freight pathway corresponding with increased effort to identify biosecurity risk and management of non-compliance. This has resulted in increased demand for assurance, intelligence, border, and compliance activities. Cost increases are also due to processing, targeting tools, and digital enhancements.

Table 11 – Biosecurity New Zealand processing costs – Current structure

	2023/24 Actual (\$m)	2024/25 Actual (\$m)	Forecast to March 2026 (\$m)
Border System Entry Levy	54.816	59.669	37.360
Hourly-rate fee activities	13.943	13.410	10.785
Total Expenditure	68.759	73.079	48.145

8. Performance information

Customs non-financial performance measures

Customs monitors the performance of goods management services against 11 output performance measures. These measures provide an annual assessment of how well we have delivered our services.

The measures are reviewed and set each year through the government's Budget process. The measures for the 2024/25 financial year are set out in the Estimates of Appropriations 2024/25 and the Supplementary Estimates of Appropriations 2024/25 documents.

[Vote Customs - External Sector - Estimates of Appropriations 2024/25 | The Treasury New Zealand](#)

[Vote Customs - Supplementary Estimates of Appropriations 2024/25 | The Treasury New Zealand](#)

For the 2024/25 financial year, Customs achieved all its output performance measures. More detail on these measures is set out in the New Zealand Customs Service Annual Report 2025 in the Trade and Revenue section (pages 42-55).

Table 12 – Non-financial performance measures related to the risk management of goods and cargo

Measure	2023/24 Actual	2024/25 Standard	2024/25 Actual	2025/26 Standard
OC1.01 - Percentage of import transactions not requiring intervention after risk assessment	99.6%	98%	99.6%	98%
OC1.02 - Percentage of export transactions not requiring intervention after risk assessment	99.8%	99%	99.9%	99%
Goods Clearance and Enforcement				
Service provision and trade promotion				
OC1.03 - Percentage of trade transactions (other than those referred for compliance checks) processed (including assessment against business rules and intelligence) within 5 minutes	98.7%	98%	98.1%	98%
OC1.04 - Number of companies that have joined or been revalidated through Customs' Authorised Economic Operator (Secure Exports Scheme) programme	61	100 - 120	121	100 – 120
<i>The Secure Exports Scheme is designed to make business easier by helping New Zealand's exporters clear customs both here and overseas. Exporters, transport operators, and secure load sites joining the scheme need to ensure their goods are packed, stored, and transported in a way that meets global customs standards. This measure and standard have been amended for 2024/25 to better reflect the breadth of work Customs undertakes to support the scheme, including both onboarding and re-validation of members to ensure the integrity of the scheme.</i>				
Clearance, compliance, and risk management				
OC1.05 - Number of import mail items subject to risk-based physical examination	9,608	8,000 – 12,000	11,627	8,000 – 12,000
OC1.06 - Result rate of physically examined mail items	49.5%	30%	32.8%	30%
OC1.07 - Number of import trade entries that are subject to risk-based physical examination	19,767	18,000 – 22,000	18,759	18,000 – 22,000
<i>Physical searches of imported good are selected based on risk assessment against business rules and intelligence. The standard from 2024/25 has been adjusted to reflect an expected decrease in trade volumes and the impact of improved targeting.</i>				
OC1.08 - Result rate of physically examined import trade entries	7.9%	5% - 10%	9.4%	5% - 10%
OC1.09 - Number of import transactions selected for random interventions (under Customs' Assurance programme)	8,902	6,750	7,090	6,750

Investigations and enforcement				
OC1.10 - Percentage of investigations, related to import or export of prohibited or restricted goods, where a punitive or harm reduction action is achieved	92%	75%	80.6%	80%
<i>Customs' 2024/25 annual review of measures concluded that assessment of investigative performance is appropriately determined through achieving punitive or harm reduction action. The standards for each of the three types of investigations were considered according to Customs' ability to identify the offence and offender which is necessary to achieve these outcomes. The standard for this measure will be increased to 80% from 2025/26.</i>				
Revenue Collection				
OC3.01 - Percentage of revenue that is collected by the due date*	98.2%	98%	98.9%	98%

*Note that the costs for collecting Crown revenue are not met through the Goods and Cargo fees. This measure has been included to provide a complete record of Customs performance across goods management services.

Biosecurity New Zealand's non-financial performance

In June 2025 Biosecurity New Zealand reviewed its non-financial performance measures related to goods (Service Performance Measures) to ensure they were fit for purpose.

The Service Performance Measure for clearing import entries is limited to clearance programmes that manage the biosecurity risk associated with cargo processing. There has been a significant shift to a larger proportion of consignments arriving via air. This shift has seen new risk profiles and added further biosecurity risk due to areas of non-compliance. Biosecurity New Zealand has addressed the shift in demand by increasing resource and system capability to maintain effective biosecurity standards and performance.

The performance measure for clearing import entries has been consistently met over the past four years due to continuous improvements in processes and systems. The increased effort in the quality control system has actively contributed to the successful performance outcome.

In 2023/24, a new Service Performance Measure was added to track improvement in the compliance of audited transitional facilities. This aligns to the introduction of the auditor function and the increased shift to performance-based verification. In 2025/26 the measure wording for this measure will change to *"Percentage of transitional facilities with acceptable outcome based on their latest standard performance-based verification (PBV) audit."* and the standard for this measure will increase to 90% to reflect improvement in performance.

Table 13 – Biosecurity New Zealand non-financial performance measures related to goods

Measure	Standard	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Actual
The requirements of Biosecurity Import Health Standards are met when clearing import entries	95%	98.4%	97.5%	97.3%	97.9%
NEW: Percentage of audited transitional facilities demonstrate an improvement in compliance	80%	n/a	n/a	n/a	93.9%



New Goods Levies

In March 2025, Cabinet approved changes to the way goods and cargo fees are charged, with new goods management levies replacing the current goods fees on 1 April 2026.

The levy rates have been set to ensure they fully recover the costs incurred by Customs and Biosecurity New Zealand as they manage the movement of goods across New Zealand's border. The new levies are designed to be fairer and more equitable through the removal of subsidies.

The following tables provide an overview of the forecast revenue and expenses for Customs and Biosecurity New Zealand.

Table 14 – Estimated number of goods consignments

	Levy (inc GST)	2025/26 Forecast volumes (April-June 2026) (\$m)	2026/27 Estimated volumes (millions)	2027/28 Estimated volumes (millions)
Import Levy				
High value goods (air)	\$8.33	0.170	0.682	0.681
High value goods (sea)	\$84.95	0.116	0.485	0.481
Low value goods (air)*	\$1.68	7.321	34.119	38.344
Low value goods (sea)	\$1.54	0.124	0.545	0.597
Mail per kilogram	\$0.46	1.948	7.791	7.791
Export Levy				
High-value goods (air)	\$3.85	0.070	0.285	0.292
High-value goods SES (sea)	\$4.32	0.049	0.177	0.184
High-value goods non-SES (sea)	\$9.35	0.035	0.132	0.131
Low-value goods (air)	\$2.85	0.850	2.692	2.416
Low-value goods (sea)	\$3.70	0.014	0.064	0.067
Vessels				
Commercial vessel levy	\$4,274.55	0.001	0.002	0.002

*New levies have also been established for international transshipments and empty shipping containers at the same rate as low-value imported goods.

Table 15 – Customs Goods Clearance Fees Memorandum Account Balances (from 1 April 2026)

	2025/26 Forecast (April-June 2026) (\$m)	2026/27 Forecast (\$m)	2027/28 Forecast (\$m)
Import Levy			
High value goods (air)	0.977	0.787	0.766
High value goods (sea)	5.357	6.114	4.998
Low value goods (air)	0.464	8.871	21.511
Low value goods (sea)	1.966	1.190	0.417
Mail per kilogram	0.039	0.053	(0.081)
Export Levy			
High-value goods (air)	(0.314)	(0.204)	(0.114)
High-value goods SES (sea)	(0.469)	(0.199)	0.075
High-value goods non-SES (sea)	(0.221)	(0.090)	(0.018)
Low-value goods (air)	(5.558)	(4.054)	(3.455)
Low-value goods (sea)	(0.524)	(0.376)	(0.221)
Vessels			
Commercial vessel levy	(0.326)	(1.206)	(2.528)
Closing balance surplus/(deficit)	1.391	10.886	21.350

The forecast volume and expenses relating to low value imports arriving by air reflects the significant increase in smaller packages arriving in New Zealand, primarily driven by online shopping. Over the last five years, there has been a 101% increase in low value imports, with a 65% increase since 2023. Latest forecasts indicate an additional 5-10 million packages annually compared to previous estimates. This increase in volume has been built into the estimated costs. Customs will actively monitor the projected growth and the impact on the memorandum account balance as it prepares for the next review of levy rates.

Table 16 – Customs goods processing revenue

	2025/26 Forecast (April- June 2026) (\$m)	2026/27 Forecast (\$m)	2027/28 Forecast (\$m)
Import Levy			
High value goods (air)	1.244	4.980	4.968
High value goods (sea)	8.645	36.107	35.828
Low value goods (air)	10.689	49.813	55.982
Low value goods (sea)	0.166	0.730	0.800
Mail per kilogram	0.779	3.116	3.116
Export Levy			
High-value goods (air)	0.235	0.956	0.980
High-value goods SES (sea)	0.184	0.666	0.690
High-value goods non-SES (sea)	0.287	1.077	1.068
Low-value goods (air)	2.108	6.677	5.991
Low-value goods (sea)	0.047	0.206	0.215
Vessels			
Commercial vessel	2.055	7.951	7.924
Closing balance surplus/(deficit)	26.439	112.279	117.562

Table 17 – Customs goods processing costs

	2025/26 Forecast (April- June 2026) (\$m)	2026/27 Forecast (\$m)	2027/28 Forecast (\$m)
Import Levy			
High value goods (air)	1.438	5.170	4.989
High value goods (sea)	10.998	35.349	36.944
Low value goods (air)	10.225	41.407	43.342
Low value goods (sea)	0.176	1.506	1.573
Mail per kilogram	0.740	3.102	3.251
Export Levy			
High-value goods (air)	0.476	0.846	0.890
High-value goods SES (sea)	0.105	0.397	0.415
High-value goods non-SES (sea)	0.169	0.946	0.995
Low-value goods (air)	0.872	5.173	5.392
Low-value goods (sea)	0.034	0.058	0.060
Vessels			
Commercial vessel	2.381	8.831	9.245
Closing balance surplus/(deficit)	27.614	102.785	107.096

Biosecurity New Zealand new levy structure (from 1 April 2026)

	Levy (excl GST)	Who pays
Import Levy		
High value goods (air)	\$44.57	A person making an import entry (mostly brokers, freight forwarders and importers)
High value goods (sea)	\$44.57	A person making an import entry (mostly brokers, freight forwarders and importers)
Low value goods (air)	\$0.75	A person submitting an import entry or write-off for low-value imports (mostly freight forwarders)
Low value goods (sea)	\$0.75	A person submitting an import entry or write-off for low-value imports (mostly freight forwarders)
Mail per kilogram	\$0.88	Air or sea carriers or consolidators named in the documents submitted by NZ Post (as the Designated Operator receiving the inbound international mail)
Vessels		
Commercial vessel levy	\$962.00	Any person who is, or who is the agent of, the owner or operator of the vessel

Table 18 – Biosecurity New Zealand memorandum account financial position (from 1 April 2026)

	2025/26 Forecast (April- June 2026) (\$m)	2026/27 Forecast (\$m)	2027/28 Forecast (\$m)
Import Levy			
High value goods (air)	20.390	35.288	50.352
Low value goods (air)	8.700	15.399	22.475
Mail per kilogram	-	-	-
Vessels			
Commercial vessel	0.813	1.403	1.999
Closing balance surplus/(deficit)	29.903	52.090	74.826

Table 19 – BSEL memorandum account financial position

	2025/26 Forecast (April-June 2026) (\$m)	2026/27 Forecast (\$m)	2027/28 Forecast (\$m)
Opening balance	25.373	29.903	52.091
from Levy payers	18.967	77.506	78.180
from the Crown			
Total Revenue	18.967	77.506	78.180
Total Expenditure	14.437	55.318	55.444
Surplus/(Deficit) for period	4.530	22.188	22.736
Closing balance surplus (deficit)	29.903	52.091	74.827

Table 20 – Biosecurity New Zealand Hourly-rate fee activities revenue and expenditure

	2025/26 Forecast (April-June 2026) (\$m)	2026/27 Forecast (\$m)	2027/28 Forecast (\$m)
Opening balance	9.010	10.138	15.333
Total Revenue	4.723	18.149	18.118
Total Expenditure	3.595	12.954	12.849
Surplus/(Deficit) for period	1.128	5.195	5.269
Closing balance	10.138	15.333	20.602

Table 21 – Biosecurity New Zealand processing costs

	2025/26 Forecast (April- June 2026) (\$m)	2026/27 Forecast (\$m)	2027/28 Forecast (\$m)
Import Levy			
High value goods (air)	9.844	37.145	36.734
Low value goods (air)	4.200	16.704	17.255
Mail per kilogram	1.714	6.856	6.856
Vessels			
Commercial vessel	0.393	1.469	1.455
Closing balance surplus/(deficit)	16.151	62.174	62.300