Version
as at 31 March 2026

Customs and Excise (Goods Management Levies) Order 2025

(SL 2025/272)

Cindy Kiro, Governor-General

Order in Council

At Wellington this 24th day of November 2025

Present:
Her Excellency the Governor-General in Council

This order is made under section 414A(3) of the Customs and Excise Act 2018—

(a) on the advice and with the consent of the Executive Council; and

(b) on the recommendation of the Minister of Customs made after consultation under section 414A(4) of that Act.

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

This order is administered by the New Zealand Customs Service.

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Order

1 Title

This order is the Customs and Excise (Goods Management Levies) Order 2025.

2 Commencement

(1) This order comes into force on 1 April 2026.

(2) However, clause 16 comes into force on 1 January 2026.

3 Interpretation

In this order, unless the context otherwise requires,—

Act means the Customs and Excise Act 2018

carrier inward cargo report means a report provided under section 14(3) of the Act

commercial vessel levy means the levy imposed by clause 14

deemed-entry document means a document lodged in compliance with regulation 26(2)(b) of the regulations

empty container levy means the levy imposed by clause 10

excluded goods has the meaning given in clause 4

export entry means an export entry that is made under section 89(1) of the Act or as if it was required by that section

export levy means either of the following levies:

(a) the high-value goods export levy:

(b) the low-value goods export levy

export write-off request means a request that is—

(a) for an exemption from the requirements of section 89(1) of the Act; and

(b) included in a document lodged in compliance with regulation 29(1AAA)(a) of the regulations

GST means goods and services tax payable under the Goods and Services Tax Act 1985

high-value goods export levy means the levy imposed by clause 12

high-value goods import levy means the levy imposed by clause 7

import entry means an import entry that—

(a) is made under section 75(1) of the Act or as if it was required by that section; and

(b) is in fact made (and not treated by regulation 26 of the regulations as having been made)

import levy means any of the following levies:

(a) the empty container levy:

(b) the high-value goods import levy:

(c) the internationally transhipped goods levy:

(d) the low-value goods import levy:

(e) the UPU mail levy

international transhipment request means a request for transhipment—

(a) made under section 87(2)(b) of the Act; and

(b) that does not relate solely to UPU mail

internationally transhipped goods levy means the levy imposed by clause 9

leviable exportation of high-value goods has the meaning given in clause 12(2)

leviable exportation of low-value goods has the meaning given in clause 13(2)

leviable importation of empty containers has the meaning given in clause 10(2)

leviable importation of high-value goods has the meaning given in clause 7(2)

leviable importation of internationally transhipped goods has the meaning given in clause 9(2)

leviable importation of low-value goods has the meaning given in clause 8(2)

leviable importation of UPU mail has the meaning given in clause 11(2)

low-value goods export levy means the levy imposed by clause 13

low-value goods import levy means the levy imposed by clause 8

postal article import entry exemption document means a document lodged in compliance with regulation 25(1)(i)(iv) of the regulations

regulations means the Customs and Excise Regulations 1996

trigger document has the meaning given in clause 5

UPU mail means postal articles conveyed under the terms of the Universal Postal Convention between postal operators operating within the Universal Postal Union

UPU mail levy means the levy imposed by clause 11.

Clause 3 **export entry exemption document**: revoked, on 31 March 2026, by clause 4(1) of the Customs and Excise (Goods Management Levies) Amendment Order 2026 (SL 2026/33).

Clause 3 **export write-off request**: inserted, on 31 March 2026, by clause 4(2) of the Customs and Excise (Goods Management Levies) Amendment Order 2026 (SL 2026/33).

4 Meaning of excluded goods

In this order, **excluded goods** means,—

(a) in relation to the high-value goods import levy and low-value goods import levy,—

(i) goods on which the high-value goods import levy or low-value goods import levy was paid previously, but that were not in fact imported on that occasion due to the consignment being short-packed, short-shipped, or short-landed:

(ii) goods that—

(A) accompany a passenger or crew member on a craft; and

(B) are for the passenger's or crew member's own personal, non-commercial use and not for resale:

(iii) a yacht or other boat that—

(A) is used primarily for recreational purposes (including use as the owner's residence); and

(B) is not offered or used for hire or reward (for example, as a passenger carrier); and

(C) arrives under its own power from a point outside New Zealand:

(iv) goods for use or consumption on board a yacht or other boat referred to in subparagraph (iii):

(v) goods being temporarily imported under the authority of a carnet (as defined in regulation 26(3) of the regulations) in compliance with regulation 26(1)(a) of the regulations:

(vi) goods being imported by a diplomatic mission:

(vii) human remains for burial or cremation:

(b) in relation to the internationally transhipped goods levy,—

(i) goods being temporarily imported under the authority of a carnet (as defined in regulation 26(3) of the regulations) in compliance with regulation 26(1)(a) of the regulations:

(ii) goods being imported by a diplomatic mission:

(iii) human remains for burial or cremation:

(c) in relation to the UPU mail levy, UPU mail that—

(i) remains on board an arriving craft until it is re-exported; or

(ii) is to be transhipped internationally and—

(A) remains subject to the control of Customs before its departure from New Zealand; and

(B) is not transhipped via a designated postal operator as defined in section 2(1) of the Postal Services Act 1998; or

(iii) is being temporarily imported under the authority of a carnet (as defined in regulation 26(3) of the regulations) in compliance with regulation 26(1)(a) of the regulations; or

(iv) is being imported by a diplomatic mission; or

(v) is human remains for burial or cremation:

(d) in relation to the export levies,—

(i) UPU mail:

(ii) goods that were previously temporarily imported under the authority of a carnet (as defined in regulation 26(3) of the regulations) and that are being exported in compliance with regulation 29(1AAA) and (1)(ba) of the regulations:

(iii) goods being exported by a diplomatic mission:

(iv) human remains for burial or cremation.

5 Meaning and treatment of trigger document

(1) In this order, **trigger document**, in relation to an import levy or export levy, means the import entry, postal article import entry exemption document, deemed-entry document, international transhipment request, carrier inward cargo report, export entry, or export write-off request that establishes liability to pay the levy.

(1A) If a trigger document is cancelled or declined, it must no longer be treated as a trigger document (and no levy is payable).

(2) If a trigger document is amended, the amendment must be treated as part of the original trigger document (with the amount of levy payable being adjusted accordingly) and not as a separate trigger document requiring the levy to be paid again.

(3) Despite subclause (2), if an amendment of a trigger document increases the amount of levy payable, the due date under Schedule 2 or 3 for payment of the difference must be calculated by reference to the date of the amendment and not by reference to the date of the original trigger document (and references in that schedule to the trigger document must be read as references to the amendment).

Clause 5 heading: amended, on 31 March 2026, by clause 5(1) of the Customs and Excise (Goods Management Levies) Amendment Order 2026 (SL 2026/33).

Clause 5(1): replaced, on 31 March 2026, by clause 5(2) of the Customs and Excise (Goods Management Levies) Amendment Order 2026 (SL 2026/33).

Clause 5(1A): inserted, on 31 March 2026, by clause 5(2) of the Customs and Excise (Goods Management Levies) Amendment Order 2026 (SL 2026/33).

6 Transitional, savings, and related provisions

The transitional, savings, and related provisions set out in Schedule 1 have effect according to their terms.

Part 1
Import levies

7 High-value goods import levy

(1) A high-value goods import levy is payable on all leviable importations of high-value goods.

(2) In this order, **leviable importation of high-value goods** means goods that—

- (a) are included in a single import entry or postal article import entry exemption document; and
- (b) have a combined Customs value of more than $1,000; and
- (c) are not subject to the internationally transhipped goods levy; and
- (d) are not excluded goods.

(3) The importer by or for whom the import entry for a leviable importation of high-value goods is made, or the postal article import entry exemption document for a leviable importation of high-value goods is lodged, is responsible for paying the high-value goods import levy on that importation.

(4) The high-value goods import levy must be paid in a manner acceptable to the chief executive—

- (a) at the rate listed in the row in column 2 of Schedule 2 that corresponds to the levy; and
- (b) by the due date listed in the corresponding row in column 3 of Schedule 2.

8 Low-value goods import levy

(1) A low-value goods import levy is payable on all leviable importations of low-value goods.

(2) In this order, **leviable importation of low-value goods** means goods that—

- (a) are included in a single import entry or deemed-entry document; and
- (b) have a combined Customs value of $1,000 or less; and
- (c) are not subject to the internationally transhipped goods levy or UPU mail levy; and
- (d) are not excluded goods.

(3) The importer by or for whom the import entry for a leviable importation of low-value goods is made, or the person by or for whom the deemed-entry

document for a leviable importation of low-value goods is lodged, is responsible for paying the low-value goods import levy on that importation.

(4) The low-value goods import levy must be paid in a manner acceptable to the chief executive—

(a) at the rate listed in the row in column 2 of Schedule 2 that corresponds to the levy; and

(b) by the due date listed in the corresponding row in column 3 of Schedule 2.

9 Internationally transhipped goods levy

(1) An internationally transhipped goods levy is payable on all leviable importations of internationally transhipped goods.

(2) In this order, **leviable importation of internationally transhipped goods** means goods that—

(a) are included in a single international transhipment request; and

(b) are not excluded goods.

(3) The person by or for whom the international transhipment request for a leviable importation of internationally transhipped goods is made is responsible for paying the internationally transhipped goods levy on that importation.

(4) The internationally transhipped goods levy must be paid in a manner acceptable to the chief executive—

(a) at the rate listed in the row in column 2 of Schedule 2 that corresponds to the levy; and

(b) by the due date listed in the corresponding row in column 3 of Schedule 2.

10 Empty container levy

(1) An empty container levy is payable on all leviable importations of empty bulk cargo containers.

(2) In this order, **leviable importation of empty containers** means empty bulk cargo containers that—

(a) are included in a single carrier inward cargo report; and

(b) are exempted by regulation 25(1)(h)(i) of the regulations from the requirements of section 75(1) of the Act; and

(c) are subject to covenants under regulation 25(1)(h) of the regulations that are provided by a single importer; and

(d) are not subject to the high-value goods import levy, low-value goods import levy, or internationally transhipped goods levy.

(3) The craft owner or operator by or for whom the carrier inward cargo report is provided in respect of an leviable importation of empty containers is responsible for paying the empty container levy on that importation.

(4) The empty container levy must be paid in a manner acceptable to the chief executive—

(a) at the rate listed in the row in column 2 of Schedule 2 that corresponds to the levy; and

(b) by the due date listed in the corresponding row in column 3 of Schedule 2.

11 UPU mail levy

(1) A UPU mail levy is payable on all leviable importations of UPU mail.

(2) In this order, **leviable importation of UPU mail** means all UPU mail that—

(a) is carried on a single craft arriving in New Zealand on a single occasion; and

(b) is not excluded goods.

(3) The owner and operator of the craft on which the leviable importation of UPU mail is carried are jointly and severally responsible for paying the UPU mail levy on that importation.

(4) The UPU mail levy must be paid in a manner acceptable to the chief executive—

(a) at the rate listed in the row in column 2 of Schedule 2 that corresponds to the levy; and

(b) by the due date listed in the corresponding row in column 3 of Schedule 2.

Part 2
Export levies

12 High-value goods export levy

(1) A high-value goods export levy is payable on all leviable exportations of high-value goods.

(2) In this order, **leviable exportation of high-value goods** means goods that—

(a) are included in a single export entry; and

(b) have a combined Customs value of more than $1,000; and

(c) are not subject to the internationally transhipped goods levy; and

(d) are not excluded goods.

(3) The exporter by or for whom the export entry for a leviable exportation of high-value goods is made is responsible for paying the high-value goods export levy on that exportation.

(4) The high-value goods export levy must be paid in a manner acceptable to the chief executive—

(a) at the rate listed in the row in column 2 of Schedule 3 that corresponds to the levy; and

(b) by the due date listed in the corresponding row in column 3 of Schedule 3.

13 Low-value goods export levy

(1) A low-value goods export levy is payable on all leviable exportations of low-value goods.

(2) In this order, **leviable exportation of low-value goods** means goods that—

(a) are included in a single export entry or export write-off request; and

(b) have a combined Customs value of $1,000 or less; and

(c) are not subject to the internationally transhipped goods levy; and

(d) are not excluded goods.

(3) The exporter by or for whom the export entry for a leviable exportation of low-value goods is made, or the person by or for whom the export write-off request for a leviable exportation of low-value goods is lodged, is responsible for paying the low-value goods export levy on that exportation.

(4) The low-value goods export levy must be paid in a manner acceptable to the chief executive—

(a) at the rate listed in the row in column 2 of Schedule 3 that corresponds to the levy; and

(b) by the due date listed in the corresponding row in column 3 of Schedule 3.

Clause 13(2)(a): amended, on 31 March 2026, by clause 6 of the Customs and Excise (Goods Management Levies) Amendment Order 2026 (SL 2026/33).

Clause 13(3): amended, on 31 March 2026, by clause 6 of the Customs and Excise (Goods Management Levies) Amendment Order 2026 (SL 2026/33).

Part 3
Commercial vessel levy

14 Commercial vessel levy

(1) A commercial vessel levy is payable on all commercial vessels that arrive in New Zealand.

(2) The owner and the operator of a commercial vessel are jointly and severally responsible for paying the commercial vessel levy on that commercial vessel.

(3) The levy must be paid in a manner acceptable to the chief executive at the rate of $3,717 per arrival (plus GST, if any).

(4) The due date for payment of the levy (including any GST) is 30 days after an invoice is issued for the levy.

(5) In this clause, **commercial vessel** means a craft—

(a) travelling by sea; and

(b) being used for purposes that are wholly or partially commercial; and

(c) the ordinary business of which does not relate wholly or primarily to passengers; and

(d) on which no passengers are being carried or on which passengers are being carried only as an incidental part of the business of the craft.

15 Exemptions from commercial vessel levy

Despite clause 14, no commercial vessel levy is payable on a craft that is—

(a) exercising the right of innocent passage in the territorial sea of New Zealand in accordance with the United Nations Convention on the Law of the Sea 1982; or

(b) being operated by the Defence Force or the defence force of a Government other than the Government of New Zealand; or

(c) being used solely for the diplomatic or ceremonial purposes of the Government of New Zealand or the Government of another country; or

(d) being used by the Government of New Zealand or the Government of another country for the sole purpose of a humanitarian mission or a mission in response to an emergency; or

(e) being used for the purposes of an official expedition of a Contracting Party as defined by section 7(1) of the Antarctica (Environmental Protection) Act 1994; or

(f) carrying travellers subject to a levy under the Customs and Excise (Border Processing Levy) Order 2015; or

(g) arriving in New Zealand after having been rescued at sea; or

(h) arriving in New Zealand for the sole purpose of seeking temporary relief from stress of weather and intending to depart as soon as is reasonably practicable; or

(i) a fishing vessel that—

(i) departed from New Zealand; and

(ii) is returning to New Zealand—

(A) without entering a foreign port; and

(B) without coming into contact (other than remote communications) with any other craft that departed from a place outside New Zealand; and

(C) without taking on board any person or goods that were carried by another craft; or

(j) making a voyage that starts and ends in New Zealand, and remains within the exclusive economic zone of New Zealand as defined in section 9 of the Territorial Sea, Contiguous Zone, and Exclusive Economic Zone Act 1977, provided that the voyage does not include coming into contact (other than remote communications) with any person or craft from a place outside New Zealand.

Part 4
Miscellaneous provisions

16 Notification of levy rates

The chief executive must notify rates of levy prescribed by this order by notice in the *Gazette* before they come into effect.

17 Returns for UPU mail

(1) The owner and the operator of a craft that arrives in New Zealand while carrying a leviable importation of UPU mail (a **reportable arrival**) on 1 or more occasions during a month (a **reportable month**) are jointly and severally responsible for providing a return to the chief executive.

(2) The return must be provided—

(a) electronically; and

(b) by the 15th day in the month following the reportable month.

(3) The return must state—

(a) the name of the owner or operator providing the return; and

(b) the following information for each reportable arrival:

(i) for craft arriving by air, the flight number; and

(ii) for craft arriving by sea,—

(A) the craft name and voyage number; and

(B) the number of the bulk cargo container or containers carrying the mail; and

(iii) the date of arrival of the craft in New Zealand; and

(iv) the weight in kilograms of the leviable importation of UPU mail and any bags or other receptacles (except bulk cargo containers and unit load devices) used to carry the mail.

18 Records

(1) A person required to provide a return under clause 17 must keep any record that is within the person's possession or control, and that is reasonably necessary to verify the accuracy of the return, for at least 7 years from the date of the record.

(2) A person responsible for paying the commercial vessel levy in relation to the arrival of a commercial vessel in New Zealand must keep any record that is within the person's possession or control, and that is reasonably necessary to verify the arrival, for at least 7 years from the date of the record.

(3) In this clause, **record** includes a ship's log, paper, book, register, disk, film, tape, or sound track, or any other device or thing in or on which information is contained.

19 Remuneration of auditor

A person appointed as an auditor under section 417 of the Act in relation to this order must be remunerated by the chief executive at a rate determined by the Minister.

20 Refund of levies

(1) If the chief executive is satisfied that an import levy or export levy has been paid, but that the trigger document that established liability to pay the levy has been cancelled or declined, the chief executive must, unless satisfied that there is good reason not to, refund the levy—

(a) at any time within 4 years after the levy has been paid; or

(b) at any later time if an application for a refund is made within 4 years after the levy has been paid.

(2) If the chief executive is satisfied that an import levy or export levy has been paid, but that the trigger document that established liability to pay the levy has been amended in a way that reduces the amount of levy payable, the chief executive must, unless satisfied that there is good reason not to, refund the difference—

(a) at any time within 4 years after the levy has been paid; or

(b) at any later time, if an application is made within 4 years after the levy has been paid.

Part 5
Consequential amendments to Customs and Excise Regulations 1996

21 Principal regulations

Clauses 22 to 26 amend the Customs and Excise Regulations 1996.

22 Regulation 13A revoked (Inward cargo transaction fee)

Revoke regulation 13A.

23 Regulation 24A revoked (Import entry transaction fee)

Revoke regulation 24A.

24 Regulation 28A revoked (Export entry transaction fee)

Revoke regulation 28A.

25 Regulation 29A revoked (Outward cargo transaction fee)

Revoke regulation 29A.

26 Regulation 70 amended (Duty not collectable on goods worth $1,000 or less)

After regulation 70(3)(b), insert:

(c) levies prescribed under section 414A(3) of the Act.

Schedule 1
Transitional, savings, and related provisions

cl 6

Part 1
Provisions relating to this order as enacted

1 Interpretation

In this Part, **relevant regulation** means regulation 13A, 24A, 28A, or 29A of the Customs and Excise Regulations 1996 (the **regulations**) as in force before being revoked by this order.

2 Transitional arrangements for transaction fees under revoked regulations

(1) This clause applies if an entry or other document—

(a) was made, lodged, or given or delivered to Customs before 1 April 2026; and

(b) established liability to pay a transaction fee under a relevant regulation; and

(c) is amended on or after 1 April 2026.

(2) Despite clauses 22 to 25,—

(a) the regulations apply to the document and goods included in the document as if this order had not been made and the relevant regulation was still in force; and

(b) no levy is payable under this order in relation to goods included in the document.

Schedule 1 clause 2(1): replaced, on 31 March 2026, by clause 7(1) of the Customs and Excise (Goods Management Levies) Amendment Order 2026 (SL 2026/33).

Schedule 1 clause 2(2)(b): amended, on 31 March 2026, by clause 7(2) of the Customs and Excise (Goods Management Levies) Amendment Order 2026 (SL 2026/33).

Schedule 2
Import levies

cls 7–11

Column 1 Levy	Column 2 Levy rate ($)	Column 3 Due date for payment
High-value goods import levy	7.24 (plus GST, if any) per leviable importation of high-value goods for goods carried by air and UPU mail 73.87 (plus GST, if any) per leviable importation of high-value goods for goods carried by sea excluding UPU mail	Either— (a) the due date for payment of any other duty on the goods that is payable by the importer (or, if there is more than 1 such duty, the due date for the payment of the first of them); or (b) if there is no such other duty (or if the only such other duty had a due date for payment that preceded the making of the import entry or the lodging of the postal article import entry exemption document), the due date under subpart 7 of Part 3 of the Act for the payment of the levy
Low-value goods import levy	1.46 (plus GST, if any) per leviable importation of low-value goods for goods carried by air 1.34 (plus GST, if any) per leviable importation of low-value goods for goods carried by sea	If the document establishing liability to pay the levy is an import entry, either— (a) the due date under the Act for payment of any other duty on the goods that is payable by the importer (or, if there is more than 1 such duty, the due date for the payment of the first of them); or (b) if there is no such other duty (or if the only such other duty had a due date for payment that preceded the making of the import entry), the due date under subpart 7 of Part 3 of the Act for the payment of the levy If the document establishing liability to pay the levy is a deemed-entry document under regulation 26(2)(b)(i) or (ii) of the regulations, either— (a) the due date under the Act for payment of any other duty on the goods that is payable by the person by or for whom the deemed-entry document is lodged (or, if there is more than 1 such duty, the due date for the payment of the first of them); or (b) if there is no such other duty (or if the only such other duty

Column 1 Levy	Column 2 Levy rate ($)	Column 3 Due date for payment
		had a due date for payment that preceded the lodging of the deemed-entry document), the due date under subpart 7 of Part 3 of the Act for the payment of the levy
		If the document establishing liability to pay the levy is a deemed-entry document under regulation 26(2)(b)(iii) of the regulations, the 20th day in the month following the month in which the document is lodged
Internationally transhipped goods levy	1.46 (plus GST, if any) per leviable importation of internationally transhipped goods for goods carried by air	The 20th day in the month following the month in which the international transhipment request is made
	1.34 (plus GST, if any) per leviable importation of internationally transhipped goods for goods carried by sea	
Empty container levy	1.34 (plus GST, if any) per leviable importation of empty containers	The 20th day in the month following the month in which the carrier inward cargo report is provided
UPU mail levy	0.40 (plus GST, if any) per kilogram of UPU mail and bags or other receptacles (except bulk cargo containers and unit load devices) used to carry the mail	30 days after an invoice for the levy is issued

Schedule 3
Export levies

cls 12, 13

Column 1 Levy	Column 2 Levy rate ($)	Column 3 Due date for payment
High-value goods export levy	3.35 (plus GST, if any) per leviable exportation of high-value goods carried by air	The 20th day in the month following the month in which the export entry is made
	8.13 (plus GST, if any) per leviable exportation of high-value goods carried by sea and not subject to a Customs-approved secure exports scheme	
	3.76 (plus GST, if any) per leviable exportation of high-value goods carried by sea and subject to a Customs-approved secure exports scheme	
Low-value goods export levy	2.48 (plus GST, if any) per leviable exportation of low-value goods carried by air	The 20th day in the month following the month in which the export entry is made or the export write-off request is lodged
	3.22 (plus GST, if any) per leviable exportation of low-value goods carried by sea	

Schedule 3: amended, on 31 March 2026, by clause 8 of the Customs and Excise (Goods Management Levies) Amendment Order 2026 (SL 2026/33).

Rachel Hayward,
Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 27 November 2025.

Notes

1 General

This is a consolidation of the Customs and Excise (Goods Management Levies) Order 2025 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Customs and Excise (Goods Management Levies) Amendment Order 2026 (SL 2026/33)

Wellington, New Zealand:
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