Low-Value Goods Levy from 1 April 2026

Industry pack

Updated Version 3

Low-Value Goods Levy

Government's reason for introducing Low-Value Goods Levy

Cabinet Decision – Cost Recovery Reform (March 2025)

Cabinet approved a levy on the import and export of low-value goods (goods at or less than NZD$1,000) to ensure fairer cost recovery.

There was a shift from per-report fees to consignment-based charging for low-value goods.

This was because:

- Previous charging arrangements were unfair to industry, with some businesses able to structure their transactions to pay much less per consignment than others.
- Taxpayers were subsidising the costs of offshore e-commerce platforms that directly competed with New Zealand retailers – and paying for the management of risks they didn't create.
- The continued rapid growth in low-value imports meant that ongoing increases in Crown funding would have been needed.

Low-Value Goods Levy

Low-Value Goods Levy

The Low-Value Goods Levy applies to all imported and exported low-value goods (at or less than NZ$1,000) crossing the border as freight, from 1 April 2026.

The Low-Value Goods Import Levy is charged:

Imports

- per write-off request on an Inward Cargo Report (ICR) at the house bill level.
- per Import Entry, Simplified Import Declaration (SID) where the Value for Duty (VFD) is less than or equal to NZ$1,000.

Exports

- per write-off request on a Cargo Report Export (CRE) at the house bill level.
- per Export Entry where the Value for Duty (VFD) is less than or equal to NZ$1000.

The levy is charged based on consignment. A consignment is all goods that are shipped together under a unique house bill number from one consignor to one consignee.

Low-Value Goods Levy

Low-Value Goods Levy

Low-value goods are NZ$1,000 or less

Goods levies are not a tax but a recovery of the costs to process goods as they cross the border.

Every time shipments cross the border, Customs and the Ministry for Primary Industries (MPI) carry out activities to mitigate border risks. Goods levies are charged to recover the cost of these activities.

Customs collects the levy on behalf of both Customs and MPI.

Customs’ levies are split by air and sea.

Your broker, freight forwarder or carrier pays these levies. They may pass them on to you as part of their invoice.

Exemptions

- Exemptions include diplomatic goods, carnets and human remains.
  For more info: Customs and Excise (Goods Management Levies) Order 2025
- To claim an exemption, include these goods on an Import or Export Entry or a Simplified Import Declaration when making a declaration (not as a write-off request). Also include the other information code OINF (PVT – Private or for commercial goods GLE – Goods Levy Exemption).

Low-Value Goods Levy

How to help keep trade moving

What Customs does

- Customs' role is to keep trade moving while managing the risks that come with goods crossing New Zealand's border.
- New Zealanders rely on us to keep communities safe; without slowing down legitimate trade and protect biosecurity.
- To do this well, we need clear, accurate information about the goods coming into New Zealand.

What we expect from industry

- Industry plays a key role by accurately recording the journey of goods in Customs systems.
- This means accurately stating:
    - Who the goods are for
    - What the goods are, and
    - Where they've come from and where they're going
- Declarations should reflect the realities of the importation/exportation, not how goods are bundled or moved for transport.

How we work with industry

- Customs operates a self-assessment model and has a strong, trusted relationship with industry.
- Moving from goods fees to goods levies does not change how you are declaring goods - lodgements, the process of submitting them and the clearance processes in TSW remain the same.

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Low-value import and export levies from 1 April 2026

All costs shown are in NZD

Imports / Exports	Lodgement Type	Charged per (from 1 April 2026)	Paid by	Goods Value	Levy	Customs (MPI) Levy Codes	Transport Mode	Goods Levies (from 1 April 2026)		
								Customs excl. GST	**MPI** excl. GST	**Total** excl. GST
Imports	**Import Entry**	**Per Entry** Levies split by Air & Sea	Importer	**Low-value goods** (goods that are equal to or less than NZD$1,000)	**Low-Value Goods Import Levy**	LVIA (MLVIA)	Air	**$1.46**	**$0.75**	**$2.21**
						LVIS (MLVIS)	Sea	**$1.34**	**$0.75**	**$2.09**
Imports	**Simplified Import Declaration** (SID)	**Per SID** Levies split by Air & Sea	Person who lodges the SID.	**Low-value goods** (goods that are equal to or less than NZD$1,000)	**Low-Value Goods Import Levy**	LVIA (MVLIA)	Air	**$1.46**	**$0.75**	**$2.21**
						LVIS (MVLIS)	Sea	**$1.34**	**$0.75**	**$2.09**
Imports	**Inward Cargo Report** (ICR)	**Per Low Value Write-off request** The low-value goods levy will be charged per write-off request (i.e. at the house bill level).	Person who lodges the write-off request.	**Low-value goods** (goods that are equal to or less than NZD$1,000)	**Low-Value Goods Import Levy**	LVIA (MLVIA)	Air	**$1.46**	**$0.75**	**$2.21**
						LVIS (MLVIS)	Sea	**$1.34**	**$0.75**	**$2.09**
Exports	**Export Entry**	**Per Entry** Levies split by Air & Sea	Exporter	**Low-value goods** (goods that are equal to or less than NZD$1,000)	**Low-Value Goods Export Levy**	ELLVA	Air	**$2.48**	**NIL**	**$2.48**
						ELLVS	Sea	**$3.22**	**NIL**	**$3.22**
Exports	**Cargo Report Export** (CRE)	**Per Low Value Write-off request on a Cargo Report Export** (CRE)* The Low-Value Levy will be charged per write-off request (i.e. at the house bill level)	Person who lodges the write-off request.	**Low-value goods** (goods that are equal to or less than NZD$1,000)	**Low-Value Goods Export Levy**	ELLVA	**Air**	**$2.48**	**NIL**	**$2.48**
						ELLVS	Sea	**$3.22**	**NIL**	**$3.22**

- Check the **Quick reference guide** on Goods Levies – 2026 changes for other levies that may apply.
- All Customs and MPI levies are subject to GST. The current rate of GST is 15%.
- There is no change to GST and other applicable tariff duties. Customs and MPI may also charge fees for other activities related to goods crossing the border. Examples include the hourly rate Customs charges for officers' ad hoc attendance in non-standard situations and the hourly rate MPI charges to importers for providing some biosecurity services.
- Payment is due on or by 20th of the month for the previous month's charges.

Low-Value Goods Levy

Scenario – imports

Low-value write-off requests on an Inward Cargo Report (ICR)

An air ICR has 5 low-value write-off requests:

- The 5 x write-off requests on this air ICR attracts the Customs and MPI Low-Value Goods Import Levy of:
  5 x \$2.21 = \$11.05 exclusive of GST.

If the ICR is amended to add 5 more low-value write-off requests and is resubmitted:

- There is now 10 x write-off requests on this ICR. The Low-Value Goods Import Levy that applies increases from 5 to 10. The total amount payable for these low-value goods that travelled by air is:
  10 x \$2.21 = \$22.10 exclusive of GST.
- The same levy is not charged twice on the same goods.

Low-value imported goods declared on an Import Entry

If low-value goods are declared on an import entry:

- The Low-Value Goods Import Levy applies per import entry with low-value goods. The amount payable per low-value import entry for air is:
  1 x \$2.21 = \$2.21 exclusive of GST.

Low-Value Goods Levy

Scenario – imports

Three parcels imported into New Zealand by air (valued equal to or under NZ$1,000) with separate House Bill numbers

Three small parcels are imported into New Zealand by air, entered as 3 x write-off requests on an Inward Cargo Report (ICR) in TSW:

The total value of these parcels is $900 and they come from the same craft, flight, consignee (importer) and consignor (supplier).

- As these goods are valued at less than $1,000 and have individual house airway bills (HAWB), they are entered as 3 x write-off requests on an ICR.
- That means these 3 parcels each attract the Customs and MPI Low-Value Goods Levy for air 3 x $2.21 = $6.63 exclusive of GST.

If the parcels arrive on the same day, and come from the same craft, flight, importer, and supplier:

- These goods could be entered as a Simplified Import Entry (or Import Entry), and then one Low-Value Goods Levy for air will apply, i.e. 1 x $2.21 = $2.21 exclusive of GST.

Scenario – imports

Three parcels imported into New Zealand by air (valued equal to or under $1,000) with <u>same</u> House Bill number

Three small parcels are imported into New Zealand by air:

The total value of these parcels is $900 and come from the same craft, same flight consignee (importer) and consignor (supplier).

- As these goods are valued at less than $1,000 and have the same house airway bill (HAWB), these can be entered as 1 x write-off request on an Inward Cargo Report (ICR).
- These 3 parcels attract the Customs and MPI Low-Value Goods Levy for air., i.e. 1 x $2.21 = $2.21 exclusive of GST.

Alternatively, as the parcels arrive on the same day (and come from the same craft, flight, importer, and supplier) these low-value goods could be entered as Simplified Import Entry (or Import Entry) and one Low-Value Goods Levy for air will apply.

1 x $2.21 = $2.21 exclusive of GST.

Low-Value Goods Levy

Scenario – imports

Five parcels imported into New Zealand by air (valued over $1000)

Five parcels are imported into New Zealand by air:

These are entered as 5 x write-off requests on an Inward Cargo Report (ICR) in TSW.

The total value of these parcels is $1,150 and come from the same craft, flight, consignee (importer) and consignor (supplier).

As these goods are collectively valued at greater than $1,000 and are entered as 5 x write-off requests on an ICR, these 5 write-off requests will receive a ‘import declaration required’ message.

The submitter of the ICR needs to:

- Complete an import declaration (e.g. an Import Entry) and cancel the 5 x write-off requests on the ICR.
- When the 5 x write-off requests are cancelled on the ICR, a refund of the 5 x Low-Value Goods Levies will be applied to the customers account.
- When the Import Entry has been completed and the goods have been cleared, the customer will be charged the Customs and MPI High-Value Goods Levy for air:

  1 x $51.81 = $51.81 exclusive of GST.

Low-Value Goods Levy

Scenario – exports

Low-value write-off requests on a Cargo Report Export (CRE)

An air CRE has 5 low-value write-off requests:

- The 5 x write-off requests on this air CRE attracts the Customs Low-Value Goods Export Levy of:
  5 x $2.48 = $12.40 exclusive of GST.

If the CRE is amended to add 5 more low-value write-off requests and is resubmitted:

- There is now 10 x write-off requests on this CRE. The Low-Value Goods Export Levy that applies increases from 5 to 10. The total amount payable for these low-value goods that are exported by air is:
  10 x $2.48 = $24.80 exclusive of GST.
- The same levy is not charged twice on the same goods.

Low-value exported goods declared on an Export Entry

Low-value goods declared on an export entry:

- The Low-Value Goods Export Levy applies per export entry with low-value goods. The amount payable per low-value export entry for air is:
  1 x $2.48 = $2.48 exclusive of GST.