

# High-value goods levy from 1 April 2026

## Change # 4



**Important:** The materials provided are shared to support industry with the upcoming changes. Content may be updated as we receive feedback and finalise implementation details. Please refer to the Customs website or contact us directly for the most up-to-date information at [trade.programme@customs.govt.nz](mailto:trade.programme@customs.govt.nz)

**Industry pack  
Updated Version 1.1**



NEW ZEALAND  
**CUSTOMS SERVICE**  
TE MANA ĀRAI O AOTEAROA

Protecting and promoting  
New Zealand across borders

2026  
change  
**# 4**

High-value  
goods levy



## ***Government's reason for changing the High-value goods levy***

### **Cabinet Decision – Cost Recovery Reform (March 2025)**

Cabinet approved a levy on high-value imports and exports to ensure fairer cost recovery.

There is a shift from the same fee covering both air and sea consignments to setting separate fees for air and sea for high-value goods valued over NZD\$1,000.

This is because:

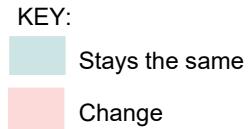
- Previous charging arrangements were unfair to industry.
- The costs of managing a sea consignment are usually higher than that of an air consignment.
- Setting separate air and sea fees better aligns with Customs' cost of managing consignments which removes cross-subsidies and improves fairness.



## **High-value goods levy from 1 April 2026**

From 1 April 2026, all imported and exported high-value goods (valued over NZD\$1,000) will be charged the high-value levies – except for diplomatic goods, carnets and human remains. There are separate levies for air and sea shipments.

Imports	Exports
<ul style="list-style-type: none"><li>➤ Both Customs and MPI levies apply.</li><li>➤ Customs levies are split by air and sea.</li></ul>	<ul style="list-style-type: none"><li>➤ A Customs-only levy will apply.</li><li>➤ Customs levies are split by air and sea.</li><li>➤ <b>Secure Exports Scheme:</b> there is a separate levy for sea for goods exported through the Secure Exports Scheme (SES).</li></ul>



# High-value goods import levy from 1 April 2026

What's changing from 1 April 2026	What's not changing
<ul style="list-style-type: none"><li>➤ <b>Imports:</b> The new Customs high-value import levy will be split by air and sea.</li><li>➤ The current fees will finish on 31 March 2026, when all existing goods fees are removed.</li></ul>	<ul style="list-style-type: none"><li>➤ <b>Imports:</b> Continue to submit an Import Entry for high-value goods by air and sea.</li><li>➤ The high-value import levies will be charged per entry and both a Customs and MPI levy applies.</li><li>➤ Levies from 1 April 2026 will continue to be charged based on the lodgement date of the import entry.</li><li>➤ There is no change to the monthly statement cycle, 20<sup>th</sup> payment terms or payment methods and no change for Customs deferred account holders.</li><li>➤ There is <b>no change to lodgements</b>, the process of submitting and the clearance processes in Trade Single Window (TSW) remain the same.</li></ul>





## High-value goods export levy from 1 April 2026

What's changing from 1 April 2026	What's not changing
<ul style="list-style-type: none"><li>➤ <b>Exports:</b> the new Customs high-value export levy will be split by air and sea.</li><li>➤ For sea, there will be a separate rate for Secure Exports Scheme goods.</li><li>➤ The current fees will finish on 31 March 2026, when all existing goods fees are removed.</li></ul>	<ul style="list-style-type: none"><li>➤ <b>Exports:</b> Continue to submit an Export Entry for high-value goods by air and sea.</li><li>➤ The high-value import levies will be charged per entry and a Customs-only levy applies.</li><li>➤ Levies continue to be based on the lodgement date of reports.</li><li>➤ No change to the monthly statement cycle, 20<sup>th</sup> payment terms, or payment methods.</li><li>➤ There is <b>no change to lodgements, process of submitting or clearance processes in TSW.</b></li></ul>



## Scenario

The High-value goods levy will be applicable to all goods on import entries including temporary imports over \$1,000. Below is an example of temporary goods imported into New Zealand.

### Commercial goods temporarily imported into New Zealand

- Commercial goods imported temporarily (e.g. for a trade show) or movable goods temporarily imported to have work done on them in New Zealand (such as a boat or plane) are imported through a Temporary Import Entry (or TIE). As a TIE is a form of entry, these imports will be subject to the High-value goods levy.
- The exception is where a boat or plane enters under its own power, it is exempted from the current Import Entry transaction fee. Vessels entering under their own power will not attract the High-value goods levy going forward.

### Temporarily imported goods must then leave New Zealand or duty becomes payable

- Any temporarily imported goods have to be removed from New Zealand, usually within 12 months of import.
- If, instead, they are to remain here, the importer has to submit an import entry. This entry will then generate an invoice detailing all the appropriate duty and GST that would need to be paid. If the commercial goods:
  - were carried into New Zealand, a High-value goods levy would not be payable (it has already been paid);
  - arrived under their own power, a High-value goods levy would be payable (as this levy was not payable when they arrived).



# High-value goods import and export levy 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 & Mail	Importer	High-value goods (goods that are greater than NZD\$1,000)	High-value goods import levy	HVIA (MHVIA) HVIS (MHVIS)	Air & Mail Sea	\$7.24 \$73.87	\$44.57 \$44.57	\$51.81 \$118.44
Imports	Temporary Import Entry (TIE)	Per TIE Levies split by Air & Sea & Mail	Importer	High-value goods (goods that are greater than NZD\$1,000)	High-value goods import levy	HVIA (MHVIA) HVIS (MHVIS)	Air & Mail Sea	\$7.24 \$73.87	\$44.57 \$44.57	\$51.81 \$118.44
Imports	Private Importer Declaration (PID)	Per (PID) for High Value Import UPU Mail  This is in addition to the Import UPU mail per kilogram levy.	Person for whom the PID is lodged.	High-value goods (goods that are greater than NZD\$1,000)	High-value goods import levy	HVIA (MHVIA)	Mail	\$7.24	\$44.57	\$51.81
Exports	Export Entry	Per Entry Levies split by Air & Sea	Exporter	High-value goods (goods that are greater than NZD\$1,000)	High-value goods export levy	ELA ELSEs ELS	Air Sea Other Exports	\$3.35 \$3.76 \$8.13 Other Exports	NIL NIL NIL Other Exports	\$3.35 \$3.76 \$8.13 Other Exports



On or by 20th

Payment terms remain the same – on or by 20<sup>th</sup> month for previous month's levies.

Check [Quick Reference Guide for Goods Levies from 1 April 2026](#) for information on other levies that may apply.

## *For support and more information*

Email your questions or request a 1:1 meeting: [Trade.Programme@customs.govt.nz](mailto:Trade.Programme@customs.govt.nz)

Topic	Customs website links
More info on <b>Customs website</b> Downloadable industry information packs here.	➤ <a href="#">Goods Fees – 2026 changes</a>
This page includes tables comparing current goods fees with the new levy structure, effective from 1 April 2026.	➤ <a href="#">Goods Clearance Fees Review</a>
Provides detailed breakdowns of fees before and after 1 July 2025, and outlines the transition to levies.	➤ <a href="#">Goods fees and hourly rate</a>
New regulations have been made that give effect to the Customs goods management levies.	➤ <a href="#">New Customs goods management levies</a>