High-Value Goods Levy from 1 April 2026

Industry pack

Updated Version 3

NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

Protecting and promoting
New Zealand across borders

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 was 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 was 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

High-Value Goods Levy

The High-Value Goods Levy applies to all imported and exported high-value goods (over NZ$1,000), from 1 April 2026.

- Customs collects the levy on behalf of both Customs and the Ministry for Primary Industries (MPI).
- There are separate levies for air and sea shipments.
- The High-Value Goods Levy is charged per entry, including temporary imports.
- Exemptions include diplomatic goods, carnets and human remains. For more info on exemptions: Customs and Excise (Goods Management Levies) Order 2025

Imports	Exports
➢ Both Customs and Ministry for Primary Industries (MPI) levies apply.	➢ Customs-only levy will apply.
➢ Customs levies are split by air and sea.	➢ Customs levies are split by air and sea.
	➢ **Secure Exports Scheme**: there is a separate levy for sea for goods exported through the Secure Exports Scheme (SES).

High-value import and export levies - 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 For Mail, this is in addition to the Import UPU mail per kilogram levy that is paid by the Carrier.	Importer	**High-value goods** (goods that are greater than NZD$1,000)	**High-Value Goods Import Levy**	HVIA (MHVIA)	Air & Mail	**$7.24**	**$44.57**	**$51.81**
						HVIS (MHVIS)	Sea	**$73.87**	**$44.57**	**$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)	Air & Mail	**$7.24**	**$44.57**	**$51.81**
						HVIS (MHVIS)	Sea	**$73.87**	**$44.57**	**$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 that is paid by the Carrier.	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	Air	**$3.35**	**NIL**	**$3.35**
						ELSES	Sea	**$3.76** **Secure Export Scheme (SES)**	**NIL**	**$3.76** **Secure Export Scheme (SES)**
						ELS		**$8.13** **Other Exports**	**NIL**	**$8.13** **Other Exports**

- Check the **Quick reference guide** on Goods Levies – 2026 changes for information on 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.

On or by 20th

Scenario

Five parcels imported into New Zealand by Air (valued over $1,000)

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 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 import 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.

High-Value Goods Levy

Scenario

Commercial goods temporarily imported into New Zealand

The High-Value Goods Import Levy is 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 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 are subject to the High-Value Goods Levy.

- The exception is where a commercial plane or a vessel is visiting temporarily and engaged in the movement of passengers or cargo, these do not attract the High-Value Goods Levy as the costs are recovered through the Border Processing Levy (BPL) or the Commercial Vessel Levy (CVL).

Scenario

Commercial goods on Temporary import Entry end up staying in New Zealand

Commercial goods are imported into New Zealand temporarily on a Temporary Import Entry (TIE).

These commercial goods then need to remain permanently in New Zealand. An Import Entry must then be completed.

The High-Value Goods Levy will apply only once.

- Customs and MPI apply the High-Value Goods Levy on goods over NZ$1,000, unless an exemption is claimed. Trade Single Window charges the levy automatically when the TIE is lodged.
- When the completing Import Entry is submitted, the broker or importer should apply the GLE OINF code to claim a goods levy exemption.
- Customs has created a new GLE (Goods Levy Exemption) code that should be used for commercial goods instead of PVT (Private).
- The GLE and PVT Other Information (OINF) codes both exclude the entry from the goods levies and should only be used when claiming an exemption.

High-Value Goods Levy

Scenario

Private yacht on Temporary Import Entry ends up staying in New Zealand

A private importer imports a yacht on a Temporary Import Entry (TIE). The yacht ends up staying in New Zealand.

The High-Value Goods Levy does not apply, provided the below conditions apply.

- A yacht or other boat will not attract the High-Value Goods Levy, whether it is in New Zealand **temporarily** or **permanently,** provided that it:
  a. is used primarily for recreational purposes; and
  b. is not offered or used for hire or reward; and
  c. arrives under its own power from outside New Zealand.

If these do not apply, the High-Value Goods Levy will be charged.

- The Private (PVT) Other Information code would be used to claim the exclusion to the goods levies.