

# UPU Mail Import Levy from 1 April 2026

Industry pack (Air)  
Version 3



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

Protecting and promoting  
New Zealand across borders



## *Government's reason for introducing UPU Mail Import Levy*

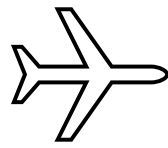
### **Cabinet Decision – Cost Recovery Reform (March 2025)**

Cabinet approved a per kilogram levy on import UPU mail arriving in New Zealand to ensure fairer cost recovery.

This was because:

- Not having a levy payable on UPU Mail was unfair to industry and inconsistent with having a levy for low-value and high-value goods imported by freight.
- To remove the existing taxpayer subsidies that cover the costs of importing international UPU mail into New Zealand, including the costs of processing and border oversight.
- Previous charging arrangements were unfair to taxpayers, who were paying for the management of risks that they didn't create.

For noting: Only a per kilogram levy was feasible for 1 April 2026, but we will look at moving to a per-consignment charge in the future.



## *UPU Mail Import Levy*

**A per kilogram levy applies for importing UPU mail into New Zealand, from 1 April 2026.**

This levy is charged to the owners and operators (carriers) importing UPU mail.

This levy applies to international UPU mail entering New Zealand and transhipped UPU mail that is going to or via the Auckland Processing Centre (APC).

Air and sea carriers transporting UPU mail are required to submit a manual monthly return **by the 15<sup>th</sup> of the following month**. Customs will issue an invoice to the owner or operator (carrier) based on this information.

UPU mail over NZD\$1,000 also attracts the High-Value Goods (Air) Import Levy, regardless if it comes in by air or sea. This is high-value mail that requires a clearance document (i.e. an Import Entry or a Private Importer Declaration – PID).

### **What is charged**

All letters and parcels imported as UPU Mail are leviable, based on the per kilogram weight. This includes the weight of receptacles (mail bags and trays).



## *What is UPU mail?*



### **UPU = Universal Postal Union**

- UPU mail means postal articles conveyed under the terms of the Universal Postal Convention between postal operators operating within the Universal Postal Union. It does not include items (i.e. fast freight) that are not shipped under the provisions of the UPU.
  
- Designated operators are an entity officially designated by a UPU member country to operate postal services and to fulfil the related obligations arising from the acts of the UPU Convention in its territory.
  
- UPU Mail refers to international mail processed under the regulations and standards of the Universal Postal Union (UPU), a United Nations agency that coordinates global postal services.

*Who is New Zealand's designated postal operator?*

At present, NZ Post is the only designated postal operator in New Zealand for international mail under Section 48(1) of the Postal Services Act 1998.



# At a glance: What is UPU mail, what is freight, and how levies are applied to items arriving in New Zealand



Types of Postal Articles	Usually used for	UPU Mail or Freight	Levies applicable
<b>Letters with postage stamps attached</b>	Letters and postcards	UPU Mail	UPU Mail Import Levy  This levy is payable by airlines and shipping lines (air and sea carriers)
<b>International Registered Post</b>	Documents that require tracking	UPU Mail	As above
<b>Parcels sent to New Zealand from overseas - generally these are to friends or family overseas (untracked) (these can also be tracked)</b>	Small parcels sent to New Zealand from overseas that do not require a fast delivery service. Larger parcels can also be sent via this method	UPU Mail	As above
<b>Courier service with tracking</b>	Documents or parcels of goods that require tracking and a fast delivery service	Freight (usually Airfreight)	Low-Value Goods Import Levy or High-Value Goods Import Levy  These levies are payable by the submitter of the clearance document lodged through Trade Single Window (TSW)  Low-Value Goods Levies are usually paid by freight forwarders and High-Value Goods Levies paid by brokers




# Scenario

You are an airline who carried 900kgs of import UPU mail into New Zealand during April 2026. This was made up of two shipments; 450kgs on 5 April and another 450kgs on 20 April 2026.

## Step 1: What you need to do:

- Download the [Declaration of Imported UPU Mail return](#).
- Complete the return, declaring each shipment of import UPU mail you carried during the month of April 2026.
- Email your completed return to our Customs finance team ([finance@customs.govt.nz](mailto:finance@customs.govt.nz)), by 15 May 2026.

**EXAMPLE**



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### Declaration of Imported Universal Postal Union (UPU) Mail

For the month of:  Year:

Submitting Organisation:

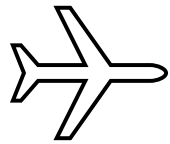
Contact name:

Contact email:

Contact phone:

Date of Arrival	Carrier Name	Flight Number (Air) or Vessel Name and Voyage Number (Sea)	Sea Container numbers (Sea only)	Gross weight in kilograms (incl. receptables)	Additional Information (optional)
5/04/2026	[Name of Airline]	XXX123		450.00	
20/04/2026	[Name of Airline]	XXX123		450.00	

Scenario continued



UPU Mail  
Import  
Levy – Air



# Scenario continued

You are an airline who carried 900kgs of import UPU mail into New Zealand during April 2026. This was made up of two shipments; 450kgs on 5 April and another 450kgs on 20 April 2026.

## Step 2: What Customs will do:

- Review your Declaration of Imported UPU Mail.
- Calculate your charges:  
900 kgs x \$1.28 + GST 15% = \$1,324.80, inclusive GST.
- Send you an invoice for Import UPU Mail. Payment is due 30 days following invoice, by direct credit.



<b>Bill-to</b>		<b>Tax Invoice</b>	
Mock customer Test System			2387734
Test Address Line 1		GST	14290354
Test Address Line 2			
Parnell			
Auckland 1010			
Client Code	317267		
Date	18/05/2026	Line Total	1,152.00
		GST Tax	172.80
		Total	1,324.80

<b>Payment Terms</b> 30 Net	<b>Due Date</b> 17/06/26	<b>Balance</b> \$1,324.80			
No	Description	UOM	Quantity	Unit Price	Amount
1	Customs Mail (UPU) Import Levy	KG	900	0.4	360.00
2	MPI Mail (UPU) Import Levy	KG	900	0.88	792.00

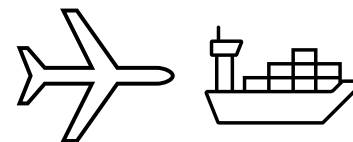
For direct credit payment – 03-0049-0000706-00  
Please quote Invoice Number in the Particulars field.  
For enquiries: [revenue@customs.govt.nz](mailto:revenue@customs.govt.nz)

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Comments



# UPU Mail Import Levy for Air & Sea



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 UPU Mail Return* <small>*Manual Return not in TSW</small>	Per kilogram of leviable import UPU Mail	Owner or operator of the craft that carried the UPU mail.	N/A	UPU Mail Import Levy	UPUI (MUPI)	Air & Sea	\$0.40/kg	\$0.88/kg	\$1.28/kg

- 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.
- Check the **Quick reference guide** on this Customs webpage [Goods Fees – 2026 changes](#) for other levies that may apply.

## Summary

- The per kilogram levy is based on the weight of UPU mail, including weight of receptacles (mail bags and trays).
- The owner or operator of the craft carrying import UPU mail will pay the levy.
- If a carrier declares UPU Mail on an Inward Cargo Report (ICR), the only levy the carrier will have to pay is the per kilogram levy, as long as this is not entered as a low-value write-off request or International Transhipment Request.
- Your monthly return must be submitted by 15<sup>th</sup> day of the following month.
- Payment is due 30 days following invoice and is to be paid by direct credit.



**30 days following invoice**