

Commercial Vessel 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 introducing a Commercial Vessel Levy

Cabinet Decision – Cost Recovery Reform (March 2025)

Cabinet approved a levy on commercial vessels to fully recover Customs' and the Ministry for Primary Industries (MPI)'s costs of managing the associated risks.

Previously, these costs were recovered through charges on goods. There were also a small amount of taxpayer subsidies.

The levy was introduced because:

- Commercial vessels arriving in New Zealand can pose a border security risk, as they may include contraband or biosecurity threats and Customs and MPI incur costs to manage these risks.
- The cross-subsidies and taxpayer-subsidies were removed.



Commercial Vessel Levy

A Commercial Vessel Levy (CVL) applies to all commercial vessels arriving in New Zealand, from 1 April 2026.

Some exemptions apply.

- Customs collects the levy on behalf of both Customs and MPI.
- Customs sends an invoice per vessel visit. The invoice is sent to the company noted in the NZCS 344 Advance Notice of Arrival (ANA) form. The shipping master, or agent for their client, can nominate (in the form) who should be invoiced.
- This levy is charged to the owner, operator, or their agent of the vessel.



Exemptions to Commercial Vessel Levy

Some exemptions apply:

- Vessels whose purpose is wholly or primarily relating to passengers, such as cruise ships, as these costs are recovered through the Border Processing Levy.
- Vessels making round trips in the Exclusive Economic Zone provided that the voyage does not include meeting with any craft or person from a point outside New Zealand.
- Fishing vessels making 'round trip' voyages to the High Seas that do not visit foreign ports or interact with other vessels.
- New Zealand Defence Force and other military vessels.
- Other vessels where necessary to comply with international obligations.

For more details and full list of exemptions:

Refer to [Clause 15](#) of the Customs and Excise (Goods Management Levies) Order 2025.

Commercial Vessel Levy



Commercial Vessel Levy Invoicing

- Customs invoices for the Commercial Vessel Levy (CVL) **twice a month**.
- **Billing periods** are 1-15 and 16-end of month.
- Customs sends an invoice **per vessel visit**.
- Invoices are sent to the company nominated in the NZCS 344 Advance Notice of Arrival (ANA) form. Customs defaults to invoicing the agent if this information is not provided.

NEW ZEALAND CUSTOMS SERVICE TE MANA ĀRAI O AOTEAROA				Tax Invoice	
Bill-to					
Mock customer Test System					2397045
Test Address Line 1			GST		14290354
Test Address Line 2					
Parnell					
Auckland 1010					
Client Code	317267			Line Total	4,679.00
Date	20/04/2026			GST Tax	701.85
				Total	5,380.85
Payment Terms 30 Net		Due Date 20/05/26		Balance \$5,380.85	
No	Description	UOM	Quantity	Unit Price	Amount
1	Customs Commercial Vessel Levy for 05/04/2026 Craft Name owned by Name of Vessel Owner Voyage 999X to the port of NPE		1	3,717	3,717.00
2	MPI Commercial Vessel Levy for 05/04/2026 Craft Name owned by Name of Vessel Owner Voyage 999X to the port of NPE		1	962	962.00

EXAMPLE

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

Thank you for supporting our sustainability practices by receiving this document via e-mail.

Note: consolidated invoices are available on request for high-volume customers.



Advance Notice of Arrival (ANA) form

Shipping masters, or agents for their clients, can nominate the company that should receive the CVL invoice.

This can be done in [Part I of the ANA NZCS 344 form](#), as shown below:

- **Complete** 'Agent's details' in Part H.

Complete 'Invoicing information' in Part I:

- **Select 'Yes'** to send invoice to the agent.
- OR
- **Select 'No'** and complete 'Company Name' to send the invoice to the owner or operator of the vessel.

PART H Agent's details

87. Name	<input type="text"/>
88. Company name	<input type="text"/>
89. Phone number	<input type="text"/>
90. Email address	<input type="text"/>
91. Date (dd/mm/yyyy)	<input type="text"/>
92. Craft's location at the time of ANA submission	<input type="text"/>

PART I Invoicing information

This section tells us who is to be charged any Border Processing or Commercial Vessel Levies.

93. Invoice the Agent in section H above?

- Yes
- No, invoice company below

Company name:

Commercial Vessel Levy

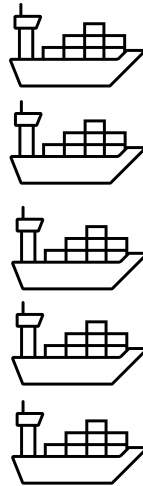


Scenario

- Five different container ships, represented by one agent, arrive in New Zealand between 1 April and 15 April 2026.
- A NZCS 344 ANA form is completed and emailed to Customs for each ship.
- The forms all confirm the owner's agent should be invoiced for the Commercial Vessel Levy.
- The agent receives 5 separate invoices on 20 April 2026.
- The invoices are payable by 20 May 2026 (30 day payment terms).

Invoicing cycle: 1-15 April 2026

One billing account (as identified in Part I in the ANA form) shows **5 commercial vessels** arriving in NZ between 1-15 April 2026.



Customs generates an invoice for each vessel visit.



CVL billing account receives 5 Customs emails with individual invoices attached.

Each invoice includes the vessel's date of arrival, craft name, voyage number and port of arrival.

Payment is due 30 days following invoice date.



Commercial Vessel 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
Arriving Vessels	No separate lodgement required. Billing details are provided as part of the Advanced Notice of Arrival Forms (ANA NZCS 344) *The Commercial Vessel Levy will be invoiced separately and is not in TSW.	Per commercial vessel arriving in New Zealand* *some exemptions apply	Owner or operator of the commercial vessel (or an agent on their behalf).	N/A	Commercial Vessel Levy	CVL (MCVL)	Sea	\$3,717.00	\$962.00	\$4,679.00

- 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 Commercial Vessel Levy applies to all commercial vessels arriving in New Zealand (some exemptions apply).
- The owner or operator or agent of the vessel will pay the levy.
- Payment is due 30 days following invoice and is to be paid by direct credit.



Invoice periods

1st-15th month
16th-end month