Internationally Transhipped 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

Internationally Transhipped Goods Levy

Government's reason for introducing levy

Cabinet Decision – Cost Recovery Reform (March 2025)

Cabinet approved a Customs levy on introducing an internationally transhipped goods levy to ensure fairer cost recovery.

This was because:

- Internationally transhipped goods pose a border security risk, as they may include contraband or biosecurity threats that need to be managed while they are in New Zealand.
- To improve fairness by removing cross-subsidies, as costs were being met through charges on other goods.

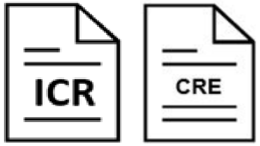
Internationally Transhipped Goods Levy

An Internationally Transhipped Goods Levy applies to all internationally transhipped goods that come off the arriving craft in New Zealand, before being transferred to the same or a different craft on their way to their final destination, from 1 April 2026.

The levy is charged per International Transhipment Request (ITR) on an Inward Cargo Report (ICR) or Cargo Report Export (CRE) at the house bill level.

The levy is charged to the submitter of the report based on the lodgement date, and is the same if the ITR is lodged on an ICR or CRE. There are separate rates for air and sea.

ITRs are usually made on ICRs. ITRs are made on CREs instead if the imported shipment is exported in several smaller shipments.



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Internationally Transhipped Goods 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	**Inward Cargo Report (ICR)**	**Per International Transhipment Request** (ITR) **on an Inward Cargo Report** (ICR) The Internationally transhipped levy will be charged at the House bill level.	Person making the ITR.	N/A	**Internationally Transhipped Goods Levy**	ITLA	Air	**$1.46**	**NIL**	**$1.46**
						ITLS	Sea	**$1.34**	**NIL**	**$1.34**
Exports	**Cargo Report Export** (CRE)	**Per International Transhipment Request** (ITR) **on an Cargo Report Export** (CRE) The Internationally Transhipped Goods Levy will be charged at the House bill level.	Person making the ITR.	N/A	**Internationally Transhipped Goods Levy**	ITLA	Air	**$1.46**	**NIL**	**$1.46**
						ITLS	Sea	**$1.34**	**NIL**	**$1.34**

- Check the **Quick reference guide** at Goods Levies – 2026 changes for other levies that may apply.
- All Customs 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

Internationally Transhipped Goods Levy

Scenario

Internationally transhipped goods that are transferred to another craft

An International Transhipment Request (ITR) is required on an Inward Cargo Report (ICR) or a Cargo Report Export (CRE) for goods that arrive in New Zealand where the final destination is not New Zealand.

For example, an ITR is required for any goods coming off a craft in New Zealand that sit on the tarmac or are stored, before being transferred to the same or another craft leaving New Zealand.

Transit goods that stay on the craft

Where transit goods stay on the craft when they arrive in New Zealand before travelling to their final destination. These goods will not incur the Internationally Transhipped Goods Levy unless an ITR on an ICR or CRE is submitted.

There is no change to the Customs transhipment rules, internationally transhipped goods require either an ITR on an ICR or an ITR on a CRE, not both.

Internationally Transhipped Goods Levy

Scenario

The same goods are being imported into New Zealand in one shipment and then exported overseas in multiple shipments

Where the carrier is bringing in a container of goods, and the international transhipments are broken down into six different exports and sent out to six different overseas countries, the carrier would need to:

- submit a Domestic Transhipment Request (DTR) for the goods to move between the Customs Controlled Areas (CCAs), and
- submit an International Transhipment Request (ITR) on a Cargo Report Export (CRE) for each shipment of the goods to be exported.

Where the circumstances change after an ITR has been submitted on an ICR, then the submitter can always amend or cancel, and replace the ITR with a DTR.

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