

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)	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.	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
Imports	Import Entry	Per Entry Levies split by Air & Sea	Importer	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods import levy	LVIA (MLVIA)	Air	\$1.46	\$0.75	\$2.21
						LVIS (MLVIS)	Sea	\$1.34	\$0.75	\$2.09
Imports	Simplified Import Declaration (SID)	Per SID Levies split by Air & Sea	Person who lodges the SID.	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods import levy	LVIA (MVLIA)	Air	\$1.46	\$0.75	\$2.21
						LVIS (MVLIS)	Sea	\$1.34	\$0.75	\$2.09
Imports	Inward Cargo Report (ICR)	Per Low Value Write-off request The low-value goods levy will be charged per write-off request (i.e. at the house bill level).	Person who lodges the write-off request.	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods import levy	LVIA (MLVIA)	Air	\$1.46	\$0.75	\$2.21
						LVIS (MLVIS)	Sea	\$1.34	\$0.75	\$2.09

Imports	Inward Cargo Report (ICR)	Per International Transshipment Request (ITR) on an Inward Cargo Report (ICR)	Person making the ITR.	N/A	Internationally transhipped goods levy	ITLA	Air	\$1.46	NIL	\$1.46	
		The Internationally transhipped levy will be charged at the House bill level.				ITLS	Sea	\$1.34	NIL	\$1.34	
Imports	Inward Cargo Report (ICR)* *Carrier ICR only	Per Carrier Inward Cargo Report (ICR) with Empty Containers	Importer	N/A	Empty container levy (Sea)	CCL	Sea	\$1.34	NIL	\$1.34	
Imports	Import UPU Mail Return* *Manual Return not in TSW	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 (MUPU)	Air & Sea	\$0.40	\$0.88	\$1.28	
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	NIL	\$3.76	
								Secure Export Scheme (SES)		Secure Export Scheme (SES)	
Exports	Export Entry	Per Entry Levies split by Air & Sea	Exporter	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods export levy	ELS	Sea	\$8.13	NIL	\$8.13	
						ELLVA		Other Exports		Other Exports	
Exports	Export Entry	Per Entry Levies split by Air & Sea	Exporter	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods export levy	ELLVA	Air	\$2.48	NIL	\$2.48	
						ELLVS	Sea	\$3.22	NIL	\$3.22	

Exports	Cargo Report Export (CRE)	Per Low Value Write-off request on a Cargo Report Export (CRE)*	Person who lodges the write-off request.	Low-value goods (goods that are equal to or less than NZD\$1,000)	Low-value goods export levy	ELLVA	Air	\$2.48	NIL	\$2.48
		The low-value levy will be charged per write-off request (i.e. at the house bill level)				ELLVS	Sea	\$3.22	NIL	\$3.22
Exports	Cargo Report Export (CRE)	Per International Transshipment Request (ITR) on an Cargo Report Export (CRE)	Person making the ITR.	N/A	Internationally transhipped goods levy	ITLA	Air	\$1.46	NIL	\$1.46
		The Internationally transhipped levy will be charged at the House bill level.				ITLS	Sea	\$1.34	NIL	\$1.34
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

Key

	Imports
	Exports
	Air
	Sea
	Air & Mail or Air & Sea
	High-value goods levy
	Low-value goods levy
	Internationally transhipped goods levy
	Empty container levy
	UPU mail import levy
	Commercial vessel levy

Note: all costs shown are in NZD\$ (New Zealand Dollars)