



Biosecurity (Import Levies and Commercial Vessel Levy) Order 2026

Cindy Kiro, Governor-General

Order in Council

At Wellington this 23rd day of February 2026

Present:

Her Excellency the Governor-General in Council

This order is made under section 137(1) of the Biosecurity Act 1993—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister for Biosecurity made in accordance with section 139 of that Act.

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Order

1 Title

This order is the Biosecurity (Import Levies and Commercial Vessel Levy) Order 2026.

2 Commencement

This order comes into force on 1 April 2026.

3 Interpretation

In this order, unless the context otherwise requires,—

Act means the Biosecurity Act 1993

carrier inward cargo report means a report provided under section 14(3) of the Customs and Excise Act 2018

commercial vessel means a vessel—

- (a) being used for purposes that are wholly or partially commercial; and
- (b) the ordinary business of which does not relate wholly or primarily to passengers; and
- (c) on which no passengers are being carried or on which passengers are being carried only as an incidental part of the business of the vessel

commercial vessel levy means the levy imposed by clause 42

Customs chief executive means the chief executive of the New Zealand Customs Service

Customs order means the Customs and Excise (Goods Management Levies) Order 2025

Customs value, in relation to goods, means the goods' value for the purposes of the Customs order (and any provisional Customs value, or change in value, that applies for the purposes of that order also applies for the purposes of this order)

deemed-entry document means a document lodged in compliance with regulation 26(2)(b) of the Customs and Excise Regulations 1996

financial year means a period of 1 year beginning on 1 July and ending on 30 June

goods-related activities means the following functions of the Ministry (including the Director-General) relating to the arrival of goods, other than UPU mail and vessels, in New Zealand:

- (a) obtaining and analysing data to develop and monitor risk profiles and place alerts:
- (b) primary screening of carrier inward cargo reports for biosecurity risk goods:
- (c) intervention monitoring programmes, slippage surveys, and baseline auditing of the compliance of imported goods with import health standards:
- (d) surveillance activities around ports and high-risk places related to preventing the establishment of pests and unwanted organisms that may be introduced by imported goods:
- (e) facilitating the movement of consignments away from ports approved under section 37(1) of the Act as places of first arrival:
- (f) the first 15 minutes of secondary risk assessment for consignments identified in primary screening:
- (g) issuing authorisation of movement and biosecurity clearance documentation:
- (h) administering the high-value goods import levy and the low-value goods import levy:
- (i) reimbursing the Customs chief executive for the cost of collecting those levies

GST means goods and services tax payable under the Goods and Services Tax Act 1985

high-value goods import levy means the levy imposed by clause 5

import entry means an import entry that—

- (a) is made under section 75(1) of the Customs and Excise Act 2018 or as required by that section; and
- (b) is in fact made (and not treated by regulation 26 of the Customs and Excise Regulations 1996 as having been made)

importer, in relation to goods, means the goods' importer under the Customs and Excise Act 2018 (*see* sections 5(1) and 7(3) of that Act)

leviable importation of high-value goods has the meaning given in clause 5(2)

leviable importation of low-value goods has the meaning given in clause 20(2)

leviable importation of UPU mail has the meaning given in clause 31(2)

levy period, in relation to the high-value goods import levy, means a period—

- (a) beginning on 1 April 2026 and ending on 30 June 2026; or
- (b) beginning immediately after the end of a levy period and ending on a date—
 - (i) set by the Director-General under clause 12(1)(a); or
 - (ii) determined under clause 15(2)

low-value goods import levy means the levy imposed by clause 20

operator has the meaning given in section 5(1) of the Customs and Excise Act 2018

owner has the meaning given in section 5(1) of the Customs and Excise Act 2018

postal article has the meaning given in section 5(1) of the Customs and Excise Act 2018

postal article import entry exemption document means a document lodged in compliance with regulation 25(1)(i)(iv) of the Customs and Excise Regulations 1996

UPU mail means postal articles conveyed under the terms of the Universal Postal Convention between postal operators operating within the Universal Postal Union

UPU mail levy means the levy imposed by clause 31

vessel means a craft travelling by sea.

4 **Transitional, savings, and related provisions**

The transitional, savings, and related provisions set out in Schedule 1 have effect according to their terms.

Part 1

Import levy on high-value goods

High-value goods import levy

5 **Import levy imposed on high-value goods**

- (1) A high-value goods import levy is imposed on all leviable importations of high-value goods.
- (2) In this order, **leviable importation of high-value goods** means goods that—
 - (a) are included in a single import entry or postal article import entry exemption document; and
 - (b) have a combined Customs value of more than \$1,000; and

- (c) are not subject to the internationally transhipped goods levy under the Customs order; and
- (d) are not excluded goods under clause 4(a) of that order.

6 Importers primarily responsible for paying levy

The importer by or for whom the import entry for a leviable importation of high-value goods is made, or the postal article import entry exemption document for a leviable importation of high-value goods is lodged, is primarily responsible for paying the high-value goods import levy on that importation.

7 Basis for calculating amount of high-value goods import levy

The amount of high-value goods import levy payable by an importer must be calculated based on the number of leviable importations of high-value goods for which that importer is primarily responsible for paying the levy.

8 Exemption from high-value goods import levy

Despite clause 5, no high-value goods import levy is payable by an importer on a leviable importation of high-value goods under this order if no high-value goods import levy is collected on it under the Customs order (for example, because the Customs chief executive has determined under section 110 of the Customs and Excise Act 2018 that collection is not practicable).

9 Customs chief executive must collect high-value goods import levy

The Customs chief executive must—

- (a) collect the high-value goods import levy on behalf of the Director-General; and
- (b) pay the levy to the Director-General.

Levy rate and levy periods

10 Single rate of high-value goods import levy

The high-value goods import levy must be paid at a single rate.

11 Levy rate for levy period beginning on 1 April 2026

The high-value goods import levy rate for the levy period beginning on 1 April 2026 is \$44.57 per leviable importation of high-value goods (excluding GST).

12 Director-General must set end date and levy rate for subsequent levy periods

- (1) For each levy period beginning on or after 1 July 2026, the Director-General must set the following before the levy period begins:
 - (a) the date on which the levy period ends, which must not be more than 3 years after it begins; and

- (b) the high-value goods import levy rate for the levy period.
- (2) Despite subclause (1), the Director-General may elect not to set the end date and high-value goods import levy rate for a levy period (in which case, clause 15 applies instead) if the end date and high-value goods import levy rate for the immediately preceding levy period were set by or under clause 11 or this clause.
- (3) When setting the levy rate for a levy period, the Director-General must set the levy at a rate that the Director-General considers will result in the high-value goods import levy and low-value goods import levy meeting, but not exceeding, the net costs of goods-related activities for the levy period.
- (4) Before increasing the high-value goods import levy rate under this clause, the Director-General must consult persons that the Director-General considers represent importers likely to be substantially affected by the levy.
- (5) In subclause (3), the **net costs of goods-related activities** for a levy period are the costs of goods-related activities incurred in that levy period—
 - (a) plus any outstanding shortfall in the recovery of costs of goods-related activities incurred in the 4 years immediately preceding the levy period; or
 - (b) minus any outstanding surplus in the recovery of costs of goods-related activities incurred in the 4 years immediately preceding the levy period.

13 Maximum levy rate

The maximum levy rate that may be set under clause 12 is \$50 per leviable importation of high-value goods (excluding GST).

14 Notification of levy periods and rates

For each levy period for which the Director-General sets the end date and high-value goods import levy rate under clause 12, the Director-General must notify the following by notice in the *Gazette* before the levy period begins:

- (a) the date on which the levy period begins;
- (b) the date on which the levy period ends;
- (c) the high-value goods import levy rate for the levy period.

15 Levy period and rate if no period and rate set before beginning of levy period

- (1) This clause applies to a levy period beginning on or after 1 July 2026 if the Director-General elects under clause 12(2) not to set the end date and high-value goods import levy rate for the levy period.
- (2) The levy period ends 1 year after it begins.
- (3) The high-value goods import levy rate for the levy period is the rate set by or under clause 11 or this clause for the immediately preceding levy period.

*General***16 When and how high-value goods import levy payable**

The high-value goods levy payable on a leviable importation of high-value goods under this order is payable with the high-value goods import levy payable on that importation under the Customs order (*see* clause 7 and Schedule 2 of that order).

17 Purposes for which high-value goods import levy must be spent

All high-value goods import levy money paid to the Director-General must be spent on goods-related activities.

18 Consultation on how high-value goods import levy spent

- (1) This clause applies to a levy period beginning on or after 1 July 2026 if the Director-General proposes to make significant changes to the way in which the high-value goods import levy money is spent during that period.
- (2) Before the levy period begins, the Director-General must consult persons that the Director-General considers represent importers primarily responsible for paying the high-value goods import levy (**representatives**) on how the high-value goods import levy money is to be spent.
- (3) The Director-General must use the following process to consult the representatives:
 - (a) they must send the representatives a proposed budget for the expenditure of high-value goods import levy money during the levy period; and
 - (b) they must give the representatives an opportunity to make submissions on the proposed budget.

19 Records relating to high-value goods import levy

- (1) For each levy period, the Director-General must keep records of—
 - (a) the rate at which the high-value goods import levy was collected; and
 - (b) each amount of high-value goods import levy money paid to the Director-General by the Customs chief executive; and
 - (c) how the high-value goods import levy money was spent.
- (2) The Director-General must ensure that the records referred to in subclause (1) are retained for at least 2 years after the end of the levy period to which they relate.
- (3) For each levy period, the Customs chief executive must keep records of—
 - (a) each amount of high-value goods import levy money paid to them and the person who paid the amount; and
 - (b) the amounts paid to the Director-General and the dates of the payments.

- (4) The Customs chief executive must ensure that the records referred to in sub-clause (3) are retained for at least 2 years after the end of the levy period to which they relate.
- (5) *See also* the Public Records Act 2005, which imposes requirements in relation to the control of public records.

Part 2

Import levy on low-value goods

Low-value goods import levy

20 Import levy imposed on low-value goods

- (1) A low-value goods import levy (**low-value goods import levy**) is imposed on all leviable importations of low-value goods.
- (2) In this order, **leviable importation of low-value goods** means goods that—
 - (a) are included in a single import entry or deemed-entry document; and
 - (b) have a combined Customs value of \$1,000 or less; and
 - (c) are not subject to the UPU mail levy or to the internationally transhipped goods levy under the Customs order; and
 - (d) are not excluded goods under clause 4(a) of that order.

21 Persons lodging deemed-entry documents and importers primarily responsible for paying levy

The importer by or for whom the import entry for a leviable importation of low-value goods is made, or the person by or for whom the deemed-entry document for a leviable importation of low-value goods is lodged, is primarily responsible for paying the low-value goods import levy on that importation.

22 Basis for calculating amount of low-value goods import levy

The amount of low-value goods import levy payable by an importer or another person must be calculated based on the number of leviable importations of low-value goods for which that importer or other person is primarily responsible for paying the levy.

23 Exemption from low-value goods import levy

Despite clause 20, no low-value goods import levy is payable by an importer or another person on a leviable importation of low-value goods under this order if no low-value goods import levy is collected on it under the Customs order (for example, because the Customs chief executive has determined under section 110 of the Customs and Excise Act 2018 that collection is not practicable).

24 Customs chief executive must collect low-value goods import levy

The Customs chief executive must—

- (a) collect the low-value goods import levy on behalf of the Director-General; and
- (b) pay the levy to the Director-General.

Levy rate

25 Single rate of low-value goods import levy

The low-value goods import levy must be paid at a single rate.

26 Low-value goods import levy rate

The low-value goods import levy rate is \$0.75 per leviable importation of low-value goods (excluding GST).

General

27 When and how low-value goods import levy payable

The low-value goods levy payable on a leviable importation of low-value goods under this order is payable with the low-value goods import levy payable on that importation under the Customs order (*see* clause 8 and Schedule 2 of that order).

28 Purposes for which low-value goods import levy must be spent

All low-value goods import levy money paid to the Director-General must be spent on goods-related activities.

29 Consultation on how low-value goods import levy spent

- (1) This clause applies to a financial year beginning on or after 1 July 2026 if the Director-General proposes to make significant changes to the way in which the low-value goods import levy money is spent during that year.
- (2) Before the financial year begins, the Director-General must consult persons that the Director-General considers represent importers and others primarily responsible for paying the low-value goods import levy (**representatives**) on how the low-value goods import levy money is to be spent.
- (3) The Director-General must use the following process to consult the representatives:
 - (a) they must send the representatives a proposed budget for the expenditure of low-value goods import levy money during the financial year; and
 - (b) they must give the representatives an opportunity to make submissions on the proposed budget.

30 Records relating to low-value goods import levy

- (1) For each financial year, the Director-General must keep records of—
 - (a) the rate at which the low-value goods import levy was collected; and
 - (b) each amount of low-value goods import levy money paid to the Director-General by the Customs chief executive; and
 - (c) how the low-value goods import levy money was spent.
- (2) The Director-General must ensure that the records referred to in subclause (1) are retained for at least 2 years after the end of the financial year to which they relate.
- (3) For each financial year, the Customs chief executive must keep records of—
 - (a) each amount of low-value goods import levy money paid to them and the person who paid the amount; and
 - (b) the amounts paid to the Director-General and the dates of the payments.
- (4) The Customs chief executive must ensure that the records referred to in subclause (3) are retained for at least 2 years after the end of the financial year to which they relate.
- (5) *See also* the Public Records Act 2005, which imposes requirements in relation to the control of public records.

Part 3**Import levy on UPU mail***UPU mail import levy***31 Import levy imposed on UPU mail**

- (1) A UPU mail levy is imposed on all leviable importations of UPU mail.
- (2) In this order, **leviable importation of UPU mail** means all UPU mail that—
 - (a) is carried on a single craft arriving in New Zealand on a single occasion; and
 - (b) is not excluded goods under clause 4(c) of the Customs order.

32 Craft owners and operators primarily responsible for paying levy

The owner and the operator of the craft on which a leviable importation of UPU mail is carried are jointly and severally responsible for paying the UPU mail levy on that importation.

33 Basis for calculating amount of UPU mail levy

The amount of UPU mail levy payable by a craft owner or operator must be calculated based on the weight of—

- (a) leviable importations of UPU mail for which that owner or operator is primarily responsible for paying the levy; and
- (b) any bags or other receptacles (except bulk cargo containers and unit load devices) used to carry that mail.

34 Exemption from UPU mail levy

Despite clause 31, no UPU mail levy is payable by a craft owner or operator on a leviable importation of UPU mail under this order if no UPU mail levy is collected on it under the Customs order (for example, because the Customs chief executive has determined under section 110 of the Customs and Excise Act 2018 that collection is not practicable).

35 Customs chief executive must collect UPU mail levy

The Customs chief executive must—

- (a) collect the UPU mail levy on behalf of the Director-General; and
- (b) pay the levy to the Director-General.

Levy rate

36 Single rate of UPU mail levy

The UPU mail levy must be paid at a single rate.

37 UPU mail levy rate

The UPU mail levy rate is \$0.88 per kilogram of UPU mail or bags or other receptacles (except bulk cargo containers and unit load devices) used to carry that mail (excluding GST).

General

38 When and how UPU mail levy payable

The UPU mail levy payable on a leviable importation of UPU mail under this order is payable with the UPU mail levy payable on that importation under the Customs order (*see* clause 11 and Schedule 2 of that order).

39 Purposes for which UPU mail levy must be spent

- (1) All UPU mail levy money paid to the Director-General must be spent on mail-related activities.
- (2) In this clause, **mail-related activities** means the following functions of the Ministry (including the Director-General) relating to the arrival of UPU mail in New Zealand:
 - (a) obtaining and analysing data to develop and monitor risk profiles and place alerts:
 - (b) primary screening for biosecurity risk:

- (c) intervention monitoring programmes, slippage surveys, and baseline auditing of the compliance of imported goods with import health standards:
- (d) surveillance activities around ports and high-risk places related to preventing the establishment of pests and unwanted organisms that may be introduced by imported goods:
- (e) facilitating the movement of consignments away from ports under section 37(1) of the Act as places of first arrival:
- (f) the first 15 minutes of secondary risk assessment for consignments identified in primary screening:
- (g) issuing authorisation of movement and biosecurity clearance documentation:
- (h) administering the UPU mail levy:
- (i) reimbursing the Customs chief executive for the cost of collecting the UPU mail levy.

40 Consultation on how UPU mail levy spent

- (1) This clause applies to a financial year beginning on or after 1 July 2026 if the Director-General proposes to make significant changes to the way in which the UPU mail levy money is spent during that year.
- (2) Before the financial year begins, the Director-General must consult persons that the Director-General considers represent craft owners and operators primarily responsible for paying the UPU mail levy (**representatives**) on how the UPU mail levy money is to be spent.
- (3) The Director-General must use the following process to consult the representatives:
 - (a) they must send the representatives a proposed budget for the expenditure of UPU mail levy money during the financial year; and
 - (b) they must give the representatives an opportunity to make submissions on the proposed budget.

41 Records relating to UPU mail levy

- (1) For each financial year, the Director-General must keep records of—
 - (a) the rate at which the UPU mail levy was collected; and
 - (b) each amount of UPU mail levy money paid to the Director-General by the Customs chief executive; and
 - (c) how the UPU mail levy money was spent.
- (2) The Director-General must ensure that the records referred to in subclause (1) are retained for at least 2 years after the end of the financial year to which they relate.

- (3) For each financial year, the Customs chief executive must keep records of—
 - (a) each amount of UPU mail levy money paid to them and the person who paid the amount; and
 - (b) the amounts paid to the Director-General and the dates of the payments.
- (4) The Customs chief executive must ensure that the records referred to in sub-clause (3) are retained for at least 2 years after the end of the financial year to which they relate.
- (5) *See also* the Public Records Act 2005, which imposes requirements in relation to the control of public records.

Part 4 Levy on commercial vessels

Commercial vessel levy

42 Levy imposed on commercial vessels

A commercial vessel levy is imposed on all commercial vessels that arrive in New Zealand.

43 Vessel owners and operators primarily responsible for paying levy

The owner and the operator of a commercial vessel are jointly and severally primarily responsible for paying the commercial vessel levy on that vessel.

44 Basis for calculating amount of commercial vessel levy

The amount of commercial vessel levy payable by a vessel owner or operator must be calculated based on the number of arrivals in New Zealand by commercial vessels for which that owner or operator is primarily responsible for paying the levy.

45 Exemptions from commercial vessel levy

Despite clause 42, the owner and the operator of a commercial vessel are exempt from paying the commercial vessel levy on it under this order if,—

- (a) under clause 15 of the Customs order, no commercial vessel levy is payable on the vessel under that order; or
- (b) for any other reason, no commercial vessel levy is collected on the vessel under that order (for example, because the Customs chief executive has determined under section 110 of the Customs and Excise Act 2018 that collection is not practicable).

46 Customs chief executive must collect commercial vessel levy

The Customs chief executive must—

- (a) collect the commercial vessel levy on behalf of the Director-General; and
- (b) pay the levy to the Director-General.

Levy rate

47 Single rate of commercial vessel levy

The commercial vessel levy must be paid at a single rate.

48 Commercial vessel levy rate

The commercial vessel levy rate is \$962 per arrival (excluding GST).

General

49 When and how commercial vessel levy payable

The commercial vessel levy payable on a commercial vessel under this order is payable with the commercial vessel levy payable on that vessel under the Customs order (*see* clause 14 of that order).

50 Purposes for which commercial vessel levy must be spent

- (1) All commercial vessel levy money paid to the Director-General must be spent on vessel-related activities.
- (2) In this clause, **vessel-related activities** means the following functions of the Ministry (including the Director-General) relating to the arrival of vessels in New Zealand:
 - (a) obtaining and analysing data to develop and monitor risk profiles and place alerts:
 - (b) primary screening for biosecurity risk:
 - (c) intervention monitoring programmes, slippage surveys, and baseline auditing of the compliance of vessels with biosecurity requirements:
 - (d) surveillance activities around ports and high-risk places related to preventing the establishment of pests and unwanted organisms that may be introduced by vessels:
 - (e) facilitating the movement of vessels away from ports:
 - (f) the first 15 minutes of secondary risk assessment for vessels identified in primary screening:
 - (g) issuing authorisation of movement and biosecurity clearance documentation:
 - (h) administering the commercial vessel levy:
 - (i) reimbursing the Customs chief executive for the cost of collecting the commercial vessel levy.

51 Consultation on how commercial vessel levy spent

- (1) This clause applies to a financial year beginning on or after 1 July 2026 if the Director-General proposes to make significant changes to the way in which the commercial vessel levy money is spent during that year.
- (2) Before the financial year begins, the Director-General must consult persons that the Director-General considers represent commercial vessel owners and operators primarily responsible for paying the commercial vessel levy (**representatives**) on how the commercial vessel levy money is to be spent.
- (3) The Director-General must use the following process to consult the representatives:
 - (a) they must send the representatives a proposed budget for the expenditure of commercial vessel levy money during the financial year; and
 - (b) they must give the representatives an opportunity to make submissions on the proposed budget.

52 Records relating to commercial vessel levy

- (1) For each financial year, the Director-General must keep records of—
 - (a) the rate at which the commercial vessel levy was collected; and
 - (b) each amount of commercial vessel levy money paid to the Director-General by the Customs chief executive; and
 - (c) how the commercial vessel levy money was spent.
- (2) The Director-General must ensure that the records referred to in subclause (1) are retained for at least 2 years after the end of the financial year to which they relate.
- (3) For each financial year, the Customs chief executive must keep records of—
 - (a) each amount of commercial vessel levy money paid to them and the person who paid the amount; and
 - (b) the amounts paid to the Director-General and the dates of the payments.
- (4) The Customs chief executive must ensure that the records referred to in subclause (3) are retained for at least 2 years after the end of the financial year to which they relate.
- (5) *See also* the Public Records Act 2005, which imposes requirements in relation to the control of public records.

Part 5 Miscellaneous

Cancelled, declined, and amended documents

53 Liability to pay levy if document cancelled, declined, or amended

- (1) If a deemed-entry document, import entry, or postal article import entry exemption document that established liability to pay a levy under this order is cancelled or declined, it must no longer be treated as such a document (and no levy is payable).
- (2) If a deemed-entry document, import entry, or postal article import entry exemption document that established liability to pay a levy under this order is amended, the amendment must be treated as part of the original document (with the amount of levy payable being adjusted accordingly) and not as a separate document requiring the levy to be paid again.

Levy collection costs and auditor remuneration

54 Customs chief executive may recover cost of levy collection from Director-General

The Customs chief executive may recover from the Director-General the cost of collecting levies under this order, which is estimated to be \$20,000 per year (excluding GST).

55 Remuneration of auditors

A person appointed as an auditor under section 141B of the Act in relation to this order must be remunerated by the Director-General at a rate determined by the responsible Minister.

Arbitration

56 Appointment of arbitrator

- (1) This clause applies to any dispute (including one to which the Customs chief executive is a party) about—
 - (a) whether a person is required to pay a levy under this order; or
 - (b) the amount of the levy payable.
- (2) The parties to the dispute may agree to submit the dispute to arbitration.
- (3) If the dispute is submitted to arbitration and the parties are unable to agree on the appointment of an arbitrator, the arbitrator must be appointed in accordance with Schedule 1 of the Arbitration Act 1996.
- (4) For the purposes of the Arbitration Act 1996,—
 - (a) an agreement under subclause (2) is an arbitration agreement; and

- (b) the arbitrator (whether appointed by agreement or under subclause (3)) is an arbitral tribunal.

57 Application of Arbitration Act 1996 to dispute

- (1) The Arbitration Act 1996 (including that Act's provisions for procedures to be followed by an arbitral tribunal) applies to the resolution of a dispute submitted to arbitration under this order.
- (2) This clause is subject to the other provisions of this Part.

58 Payment of arbitration costs

The costs of the arbitration (including the arbitrator's remuneration) must be determined under Schedule 2 of the Arbitration Act 1996 unless the parties agree otherwise.

59 Appeal to District Court

- (1) A party to the dispute who is dissatisfied with the arbitrator's decision may appeal to a District Court against the decision.
- (2) The appeal must be brought by the filing of a notice of appeal within 28 days after the making of the decision concerned, or within any longer time that a District Court Judge allows.
- (3) The Registrar of the District Court must—
 - (a) fix the time and place for the hearing of the appeal; and
 - (b) notify the appellant and the other parties to the dispute of that time and place; and
 - (c) serve a copy of the notice of appeal on all parties to the dispute.
- (4) Any party to the dispute may appear and be heard at the hearing of the appeal.
- (5) On hearing the appeal, the District Court may confirm, vary, or reverse the decision appealed against.
- (6) The filing of a notice of appeal does not operate as a stay of any process for the enforcement of the decision appealed against.

Revocation

60 Revocation

The Biosecurity (System Entry Levy) Order 2010 (SR 2010/137) is revoked.

Schedule 1

Transitional, savings, and related provisions

cl 4

Part 1

Provisions relating to this order as enacted

1 Interpretation

In this Part,—

BSEL order means the Biosecurity (System Entry Levy) Order 2010 as in force immediately before the commencement of this order

BSEL levy means the levy imposed by clause 4 of the BSEL order

BSEL levy period has the meaning given to levy period in clause 3(1) of the BSEL order

costs incurred by the Ministry has the meaning given in clause 7(3) of the BSEL order.

2 Transitional arrangements for goods subject to BSEL levy

- (1) This clause applies if an entry or other document—
 - (a) was made or lodged with the New Zealand Customs Service before 1 April 2026; and
 - (b) established liability to pay the BSEL levy; and
 - (c) is amended on or after 1 April 2026.
- (2) Despite clause 60 of this order,—
 - (a) the BSEL order applies to the entry or document, and to the goods included in the entry or document, as if this order had not been made and the BSEL order was still in force; and
 - (b) no levy under this order is payable on the goods.

3 Director-General must take outstanding BSEL levy shortfall or surplus into account when setting levy rate

When setting the high-value goods import levy rate for a levy period under clause 12 of this order, the Director-General must—

- (a) treat any outstanding shortfall in the recovery of costs incurred by the Ministry in the 4 years immediately preceding the levy period as a shortfall in the recovery of costs of goods-related activities under this order:
- (b) treat any outstanding surplus in the recovery of costs incurred by the Ministry in the 4 years immediately preceding the levy period as a surplus in the recovery of costs of goods-related activities under this order.

4 Retention of BSEL levy records

Clause 15 of the BSEL order continues to apply to records relating to a BSEL levy period as if this order had not been made and the BSEL order was still in force.

Rachel Hayward,
Clerk of the Executive Council.

Explanatory note

This note is not part of the order but is intended to indicate its general effect.

This order comes into force on 1 April 2026. It is made under section 137(1) of the Biosecurity Act 1993 (the **Act**) and imposes levies on postal articles and other goods being imported into New Zealand and commercial craft arriving by sea. The levies are payable to the Director-General under the Act (the **Director-General**) and are to fund biosecurity activities connected with the arrival of goods and vessels in New Zealand.

This order prescribes levies in the following categories:

- importations of high-value goods (*clause 5*);
- importations of low-value goods (*clause 20*);
- importations of postal articles conveyed under the terms of the Universal Postal Convention (*clause 31*);
- the arrival of commercial vessels (*clause 42*).

Importers and others who lodge importation documents are responsible for paying the levies on high-value and low-value goods (*clauses 6 and 21*), while craft owners and operators are responsible for paying the levies on postal articles and commercial vessels (*clauses 32 and 43*).

The levies replace the levy under the Biosecurity (System Entry Levy) Order 2010 (the **BSEL order**), which is revoked (*clause 59*). The levy on high-value goods is payable at the rate set out in this order until the end of June 2026, after which the Director-General may vary the rate (*clauses 7 and 10 to 15*). The other 3 levies are payable at the rates set out in the order (*clauses 22, 25, 26, 33, 36, 37, 44, 47, and 48*).

This order provides for the New Zealand Customs Service chief executive (the **Customs chief executive**) to collect each of the levies on the Director-General's behalf at the same time as collecting customs duties on the goods, and to pay the levies to the Director-General (*clauses 9, 16, 24, 27, 35, 38, 46, and 49*). The Customs chief executive may recover the cost of levy collection from the Director-General (*clause 54*).

This order also does the following:

- provides for exemptions from each of the levies (*see clauses 8, 23, 34, and 45*):
- specifies the purposes for which levy money may be spent and requires the Director-General to consult on certain spending changes (*clauses 17, 18, 28, 29, 39, 40, 50, and 51*):
- provides for record-keeping, auditor remuneration, and arbitration of disputes (*clauses 19, 30, 41, 52, and 55 to 59*):
- makes transitional arrangements in relation to the revoked BSEL order (*clause 4 and Schedule 1*).

This order must be confirmed by an Act before the close of 30 June 2027. If it is not confirmed, it will be revoked on the close of that date. *See* subpart 3 of Part 5 of the Legislation Act 2019.

Regulatory impact statement

The Ministry for Primary Industries and the New Zealand Customs Service produced a cost recovery impact statement on 26 February 2025 to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of this cost recovery impact statement can be found at—

- <https://www.customs.govt.nz/customs-information-and-legislation/information-releases/regulatory-impact-statements>
- <https://www.regulation.govt.nz/our-work/regulatory-impact-statements/>

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 26 February 2026.

This order is administered by the Ministry for Primary Industries.