



Customs and Excise (Goods Management Levies) Amendment 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 414A(3) of the Customs and Excise Act 2018—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Customs made after consultation under section 414A(4) of that Act.

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Order

1 Title

This order is the Customs and Excise (Goods Management Levies) Amendment Order 2026.

2 Commencement

This order comes into force on 31 March 2026.

3 Principal order

This order amends the Customs and Excise (Goods Management Levies) Order 2025.

4 Clause 3 amended (Interpretation)

(1) In clause 3, revoke the definition of **export entry exemption document**.

(2) In clause 3, insert in its appropriate alphabetical order:

export write-off request means a request that is—

- (a) for an exemption from the requirements of section 89(1) of the Act; and
- (b) included in a document lodged in compliance with regulation 29(1AAA)(a) of the regulations

5 Clause 5 amended (Meaning of trigger document)

(1) In the heading to clause 5, after “**Meaning**”, insert “**and treatment**”.

(2) Replace clause 5(1) with:

(1) In this order, **trigger document**, in relation to an import levy or export levy, means the import entry, postal article import entry exemption document, deemed-entry document, international transshipment request, carrier inward cargo report, export entry, or export write-off request that establishes liability to pay the levy.

(1A) If a trigger document is cancelled or declined, it must no longer be treated as a trigger document (and no levy is payable).

6 Clause 13 amended (Low-value goods export levy)

In clause 13, replace “export entry exemption document” with “export write-off request” in each place.

7 Schedule 1 amended

(1) In Schedule 1, replace clause 2(1) with:

(1) This clause applies if an entry or other document—

- (a) was made, lodged, or given or delivered to Customs before 1 April 2026; and

- (b) established liability to pay a transaction fee under a relevant regulation; and
- (c) is amended on or after 1 April 2026.
- (2) In Schedule 1, clause 2(2)(b), after “included”, insert “in”.

8 Schedule 3 amended

In Schedule 3, item relating to low-value goods export levy, third column, replace “export entry exemption document is provided” with “export write-off request is lodged”.

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 is an amendment levy order made under section 414A(3) of the Customs and Excise Act 2018 in relation to costs incurred by the New Zealand Customs Service in, or for the purpose of, performing functions relating to goods management.

The order comes into force on 31 March 2026 and amends the Customs and Excise (Goods Management Levies) Order 2025 (the **principal order**).

The amendments—

- replace the definition of export entry exemption document with a new definition of export write-off request to ensure that the exportation of goods included in a write-off request made in a document lodged under regulation 29(1AAA)(a) of the Customs and Excise Regulations 1996 is considered a single exportation for the purposes of the low-value goods export levy; and
- correct minor drafting anomalies in the principal order.

Regulatory impact statement

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 the 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/>

**Customs and Excise (Goods Management Levies)
Amendment Order 2026**

2026/33

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Wellington, New Zealand:

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