Customs (Levies and Other Matters) Amendment Act 2025

Public Act	2025 No 51
Date of assent	23 September 2025
Commencement	see section 2

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The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Customs (Levies and Other Matters) Amendment Act 2025.

2 Commencement

This Act comes into force on 24 September 2025.

Section 2: editorial change made by the PCO, on 13 October 2025, under sections 86(1) and 87(m) of the Legislation Act 2019 (2019 No 58).

Part 1
Customs and Excise Act 2018

3 Principal Act

This Part amends the Customs and Excise Act 2018.

4 Section 5 amended (Definitions for Act)

In section 5(1), definition of **prescribed**, paragraph (b), after "414,", insert "414A, 414B,".

5 Cross-heading above section 413 replaced

Replace the cross-heading above section 413 with:

Levy orders

6 New sections 414A and 414B inserted

After section 414, insert:

414A Levies for recovering costs relating to goods management

(1) In this section, **specified person** means any person or class of person specified in a levy order made under subsection (3) as primarily responsible for paying a levy.

(2) Every specified person is liable, while there is a levy order in force under subsection (3), to pay a levy to the chief executive in relation to the costs incurred by Customs in, or for the purpose of, performing a function under this Act, or any other legislation, relating to goods management, including (without limitation) costs incurred relating to—

(a) any of the following activities:

(i) the importation or exportation of goods:

(ii) the shipment, transhipment, or transport of goods:

(b) any of the following goods:

(i) prohibited goods:

(ii) craft:

(iii) other prescribed goods.

(3) The Governor-General may, by Order in Council, made on the recommendation of the Minister, make a levy order prescribing—

(a) the rate of levy or the basis on which the rate is to be calculated or ascertained; and

(b) to the extent that the order does not set an actual rate, how the actual rate of the levy is to be set; and

(c) when and how the levy is to be paid; and

(d) how the rate of levy, and any variation of the rate, is to be notified.

(4) The Minister must, before recommending that a levy order be made under this section, consult the persons, representative groups, government departments, and Crown agencies that the Minister considers reasonable and appropriate to consult in the circumstances.

(5) A levy order must not be made in respect of costs that are otherwise recovered, or otherwise to be recovered, under this Act.

(6) A levy order under this section is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Legislation Act 2019 requirements for secondary legislation made under this section		
Publication	PCO must publish it on the legislation website and notify it in the *Gazette*	LA19 s 69(1)(c)
Presentation	The Minister must present it to the House of Representatives	LA19 s 114
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

414B Contents of goods management levy order

(1) A levy order under section 414A—

(a) must specify the persons or classes of persons primarily responsible for paying the levy; and

(b) may—

(i) prescribe different rates of levy for different persons or different classes of persons, different goods or classes of goods, or on any other differential basis:

(ii) prescribe a maximum rate or maximum rates of levy:

(iii) prescribe persons responsible for collecting the levy from those primarily responsible for paying it:

(iv) exempt certain persons or classes of persons from the requirement to pay the levy:

(v) allow persons collecting the levy to recover the costs of collecting the levy and, if so, prescribe the basis on which those costs are to be calculated or ascertained:

(vi) require that returns be made to the chief executive or some other person or body to enable the amounts of levy payable to be calculated, determined, or verified:

(vii) provide, subject to any conditions that may be prescribed, for extensions of time for the payment of the levy:

(viii) provide for the payment of additional or increased levy in the event of late payment or non-payment:

(ix) provide for circumstances in which levy paid may be refunded:

(x) require that levy funds payable be held on trust in separate accounts.

(2) Every order must,—

(a) for the purpose of determining whether the order is being complied with, require any of the following persons to keep statements, accounts, or records of specified classes or descriptions:

(i) the chief executive:

(ii) persons responsible for paying the levy:

(iii) persons responsible for collecting the levy; and

(b) provide for those statements, accounts, or records to be retained for a specified period; and

(c) provide for the remuneration of auditors under section 418(2).

7 Section 415 amended (Trust accounts for levy money payable to chief executive)

In section 415(7), definition of **levy order**, after "section 413", insert "or 414A".

8 Section 416 amended (Effect of levy order)

In section 416, after "section 413", insert "or 414A".

9 Section 417 amended (Compliance audits)

In section 417(1), after "section 413", insert "or 414A".

10 Section 418 amended (Auditors)

In section 418(3)(a)(i), after "section 414(2)", insert "or 414B(2)".

11 Section 419 amended (Offences in relation to levy orders)

In section 419(1), (2), and (3), after "section 413", insert "or 414A".

Part 2
Waste Minimisation Act 2008

12 Principal Act

This Part amends the Waste Minimisation Act 2008.

13 Section 23 amended (Regulations in relation to products (whether or not priority products), materials, and waste)

After section 23(1)(d)(iii), insert:

(iv) the persons responsible for collecting the fees:

14 Cross-heading above section 24 replaced

Replace the cross-heading above section 24 with:

Role of New Zealand Customs Service

15 New section 24A inserted (Application of provisions of Customs and Excise Act 2018)

After section 24, insert:

24A Application of provisions of Customs and Excise Act 2018

(1) This section applies if the chief executive of the New Zealand Customs Service is specified as a person responsible for collecting fees payable for the management of a product pursuant to regulations made under section 23(1)(d)(iv).

(2) The provisions of the Customs and Excise Act 2018 that apply to the collection of duties (including, without limitation, subpart 8 of Part 3 of that Act) apply,

with all necessary modifications, to the collection of fees under this Act as if the fees were duties to which that Act applies.

Part 3
Goods and Services Tax Act 1985

16 Principal Act

This Part amends the Goods and Services Tax Act 1985.

17 Section 12 amended (Imposition of goods and services tax on imports)

(1) After section 12(1A), insert:

(1AB) Goods and services tax is not payable under subsection (1) for any goods if the chief executive of the New Zealand Customs Service is satisfied that, at the time of importation or entry for home consumption under the Customs and Excise Act 2018 (the **current importation**),—

(a) goods and services tax has been paid on the importation or entry for home consumption of the goods or substantially the same goods on another occasion (the **original importation**) before the current importation; and

(b) the goods and services tax paid on the original importation goods has not been refunded, drawnback, or otherwise remitted; and

(c) the goods of the current importation are goods that are the replacement, repair, or refurbishment of the original importation goods under a written warranty or a written returns policy.

(2) Replace section 12(4)(d) with:

(d) section 147 of the Customs and Excise Act 2018, where a person imports goods and the person is either not a registered person or the person is a registered person but not entitled to make an input tax deduction under section 20(3) in respect of the imported goods, if—

(i) the imported goods or substantially the same goods are exported by the person within 12 months of the goods' importation:

(ii) the imported goods or substantially the same goods are exported by the person as a return under a written warranty or a written returns policy in effect at the time of the export; and

Legislative history

18 December 2024	Introduction (Bill 112–1)
29 January 2025	First reading and referral to Foreign Affairs, Defence and Trade Committee
9 May 2025	Reported from Foreign Affairs, Defence and Trade Committee
16 September 2025	Second reading, committee of the whole House, third reading
23 September 2025	Royal assent

This Act is administered by the New Zealand Customs Service, Ministry for the Environment, and Inland Revenue Department.

Wellington, New Zealand:
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