



Customs and Excise Amendment Regulations 2026

Cindy Kiro, Governor-General

Order in Council

At Wellington this 18th day of May 2026

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 403 of the Customs and Excise Act 2018 on the advice and with the consent of the Executive Council.

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Regulations

- 1 Title**
These regulations are the Customs and Excise Amendment Regulations 2026.
- 2 Commencement**
These regulations come into force on 1 July 2026.
- 3 Principal regulations**
These regulations amend the Customs and Excise Regulations 1996.

4 Regulation 81 amended (Application for appeal to be heard by Customs Appeal Authority)

In regulation 81(1)(c), replace “\$552” with “\$564”.

Rachel Hayward,
Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations but is intended to indicate their general effect.

These regulations, which come into force on 1 July 2026, amend the Customs and Excise Regulations 1996. These regulations increase the fee payable for an application for appeal to a Customs Appeal Authority from \$552 to \$564 (including goods and services tax).

The fee is being increased by an inflation adjustment of 2.25%, which is based on a weighted average of the Labour Cost Index and the Producers Price Index. The new fee is rounded to the nearest dollar.

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 21 May 2026.

These regulations are administered by the New Zealand Customs Service.