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Goods	Documents required	Customs Prescriptions	Remarks
Removal goods	<ul style="list-style-type: none"> • Customs form B534 updated on July 1st, 2000. <p>A copy of the current Unaccompanied Personal effects Statement (B534 form) can be downloaded from the Australian Customs website at http://www.customs.gov.au/resources/Files/b534.pdf</p> <ul style="list-style-type: none"> • Inventory of goods in English. • Owner-packed goods require list of contents from owner. • In all Australian states, Customs require a complete photocopy of the importers passport (not just cover pages) in order to track the importers movements and assess risk. • Full name and Australian address of Owner must be provided to obtain clearance. Please note a Post Office Box is not acceptable. 	<p>Duty free entry provided that removal goods consist of household and personal effects, which have been owned and used for 12 months or more preceding owner's departure for Australia.</p> <p>All household and personal effects entering Australia are subject to a physical examination by the Australian Quarantine Inspection Service (AQIS). This examination is conducted in AQIS approved premises and will cause delays of up to 14 working days after the arrival of the consignment into Australia. The examination also means that full containers cannot be delivered direct to the importers residence in Australia. Quarantine inspection fees will apply.</p>	<p>The owner abroad prior to the shipment of his goods or in Australia upon his arrival may complete the customs form B534.</p> <p>The owner's goods may be cleared through customs in advance of the owner's arrival provided the client would arrive in the country within 6 months following arrival of goods.</p> <p>In all states, the Department of Customs require a photocopy of the importer's passport including both front and back covers.</p> <p>Australian Customs require all cargo to be reported 24 hours prior to its arrival. Failure to do this will result in the consignee being fined by the Australian Customs Service. Please ensure pre advice notification including owners full name and Australian street address and all documents are sent to the consignee in sufficient time to allow the correct reporting to be completed. Subject to Quarantine examination and fees.</p>
Diplomats' removals	<ul style="list-style-type: none"> • Customs Form B615 completed by Embassy/Consulate in Australia. • Inventory of goods. 	Duty free entry.	Subject to Quarantine examination and inspection fee.
Inheritance, deceased estates	<ul style="list-style-type: none"> • Statutory Declaration. • Copy of will or certified relevant extract of will. • Copy of death certificate (optional). 	Duty free entry provided legatee is permanently domiciled in Australia and will not use the goods for trade or business purposes.	Statutory declaration is obtained in Australia prior to customs inspection.
New furniture and household goods	<ul style="list-style-type: none"> • Customs Form B534. • Purchase invoices. 	Items are subject to Customs duties and GST.	Items should be declared if not owned and used for 12 months.

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Antiques	<ul style="list-style-type: none"> • Customs Form B534. • “Lapada Certificate” of authenticity. 	Duty free entry for Bona Fide antiques (i.e. 100 years old or over).	A standard letter from an antiques dealer will not suffice to imports antiques. If a “Lapada certificate” cannot be obtained, Customs will provide an accredited expert to authenticate the goods, but at considerable expense to the importer.
Precious metal objects		Duty free entry as Household and Personal effects.	
Motor cars, motorcycles	<ul style="list-style-type: none"> • Customs Form B357. • Customs Entry required. • Copy of Passport. • Service and log books. • Registration papers. • Police report. • Sales invoice. • Paid receipt. • Car condition report. • Vehicle Import Approval. <p>An ‘Application For Vehicle Import Approval’ must be lodged with the Vehicle Safety Standards office in Canberra, prior to the arrival of the vehicle in Australia. This action must be undertaken as early as is possible as motor vehicles are unable to be cleared in Australia until an approved application has been obtained. Vehicles that arrive in Australia without an approval will have to be re-exported or destroyed and the importer may face a fine of up to A\$13,000.00. Import approvals cannot be issued for vehicles after they have been imported.</p> <ul style="list-style-type: none"> • OBL. 	<p>All motor vehicles are subject to customs duty and/or GST.</p> <p>Customs duty will be calculated on the Customs Value of the vehicle and GST will be payable on the Value of the Taxable Importation (VoTI). The Customs Value is normally calculated on the following basis:</p> <ul style="list-style-type: none"> • If the vehicle was purchased prior to 2 March 1998, take the purchase price of the vehicle, and add the value of any modification or improvement work done on the vehicle. From the resulting figure deduct depreciation, which will be calculated on the basis of 5% for the first completed calendar month of ownership and use, and 1% for each subsequent completed calendar month of ownership and use up to a maximum of 76% (i.e. 6 years ownership and use). • The resultant figure is then converted to 	<p>The duty rates and customs values change. It is suggested that prior to importers shipping the vehicle they check and ascertain that these rates are still current.</p> <p>Importation of motor vehicles into Australia is strictly controlled. All vehicles will be subject to duty and/or GST, which will be calculated on the value of the vehicle. In addition to the duty and GST there are also strict regulations for the registration of motor vehicles including motorcycles for road.</p> <p>All vehicles must comply with Australian Design Regulations, which in most cases will require modification to bring the vehicle up to the required standard. It is possible that in some instances a vehicle may not be able to be modified or alternatively may require extensive modification so as to allow registration. All such modifications must be undertaken and certified by an accredited automotive engineer. This can be very costly and often results in an uneconomical situation arising in preparing a</p>

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		<p>Australian Dollars utilising the official Customs rate of exchange on the date of export.</p> <ul style="list-style-type: none"> If the vehicle was purchased after 2nd March 1998, take the purchase price of the vehicle, and add the value of any modification or improvement work done on the vehicle. The resultant figure is then converted to Australian Dollars utilising the official Customs rate of exchange on the date of export. <p>The VoTI is calculated on the basis of the Customs Value. Plus the Customs Duty at the appropriate rate, plus the international transport and insurance cost. The GST (10%) is charged on the resultant figure.</p> <p>In addition there is a Luxury Car Tax (LCT) applicable if the resultant VoTI exceeds a certain level. Currently the threshold level is A\$57,009.00. Luxury Car Tax is applied at a rate of 25% on the GST exclusive value in excess of the threshold level.</p> <p>The current rates of duty applicable are as follows:</p> <ul style="list-style-type: none"> Passenger vehicles less than 30 years (new or used): Customs Duty @ 15%. 	<p>vehicle for road use.</p> <p>There is some concession given to these compliance regulations if a vehicle is imported as a personally imported vehicle.</p> <p>These concessions will, however, still require that the imported vehicle attain a basic level of safety requirements related principally to lighting, seat belts, child restraint anchorages and glazing. To be eligible for a personally imported vehicle, an importer must meet the following criteria:</p> <ul style="list-style-type: none"> The vehicle has been owned and used by the applicant for a continuous period of at least 12 months. At the time the vehicle is imported, the applicant is; An Australian Citizen or an Australian Permanent Resident; or A person who has applied to become an Australian Citizen or an Australian permanent resident. The applicant is of an age that entitles him or her to hold a licence or permit to drive a road vehicle of that type. The applicant undertakes to comply with any requirements as to road safety that are imposed in respect of the vehicle by the Administrator of Vehicle Standards. Have not imported a road vehicle owned by him or her within the year ending on the day on which the vehicle in respect of



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		<p>GST @ 10% + LCT if applicable.</p> <ul style="list-style-type: none"> • Passenger vehicles of 30 years or more: Customs Duty none. GST @ 10% + LCT if applicable. • Other vehicles (including "off road" 4 wheel drives): Customs Duty @ 5%. GST @ 10% + LCT if applicable. • Campervans & Mobile Homes: Customs Duty @ 15%. GST @ 10% + LCT if applicable. • Motor Cycles Customs Duty None. GST @ 10%. LCT None. • Australian manufactured vehicles: Are not subject to Customs Duty, but are liable to GST, unless GST was paid prior to original exportation and no refund or drawback of GST was obtained when the vehicle was exported. Also subject to LCT if applicable. <p>The duty rates and Luxury Car Tax threshold value are subject to change. The most current information is available from the Australian Customs Service website at www.customs.gov.au/bizlink/imports/motor/ind</p>	<p>which the application is made is landed in Australia.</p> <p>An "Application For Vehicle Import Approval" must be lodged with the Federal Office of Road Safety in Canberra prior to the arrival of the vehicle in Australia. This action must be undertaken as early as is possible as motor vehicles are unable to be cleared until an approved application has been obtained.</p> <p>Vehicles that arrive in Australia without an approval will have to be re-exported or destroyed and the importer may face a fine of up to A\$13,000.00. Import approvals cannot be issued for vehicles after they have been imported.</p> <p>Enquiries concerning the personally imported vehicle application should be directed to The Administrator, Motor Vehicle Standards, GPO Box 594, Canberra ACT 2601.</p> <p>Enquiries relating to the registration requirements of a motor vehicle should be directed to the appropriate registration authority in the intended State of use of the vehicle.</p> <p>The Australian Quarantine and inspection Service (AQIS) inspects all vehicles on arrival, and requires them to be properly cleaned. Steam cleaning usually does this. You should therefore remove all soil and any other matter</p>



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		ex.html	<p>from your vehicle (including and especially the underside) prior to its exportation to Australia.</p> <p>For further information, you may write to the Import Clearance Program, Australian Quarantine and Inspection Service, GPO Box 858, Canberra ACT 2601.</p> <p>For more information about GST please consult the "Australian Customs Service" document called "Guide to the importation of privately owned motor vehicles or motor cycles".</p>
Motorbikes (with reciprocating internal combustion piston engines only)	<ul style="list-style-type: none"> • Customs Form B357. • Customs Entry required. • Vehicle import approval. 	All Motor Cycles are exempt Customs Duty and Luxury Car Tax but will attract 10% GST. The GST will be calculated on the VoTI as described in the Motor Vehicles section above.	Refer remarks in motorcar section.
Sailing boats, motorboats, boats	<ul style="list-style-type: none"> • Registration documents. • Purchase receipts. 	<p>Sailing boats, motor boats or boats, will be admitted without payment of customs duties and GST on the basis of one vessel per family per 3 years only if client is able to satisfy the collector of customs at the port of entry that:</p> <ul style="list-style-type: none"> • He comes to Australia with the intention of taking up permanent residence. • He has personally owned and used the vessel overseas for the whole of the period of 12 months immediately preceding his departure for Australia. • The vessel will not be sold or otherwise disposed of in Australia by or on behalf of himself within 2 years after the date of importation into Australia. 	



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		<p>The vessel is of a kind designed principally for sporting purposes or recreational use in sheltered waters and conforms to one of the following specifications:</p> <ul style="list-style-type: none"> • Boats of a kind propelled by manual or pedal power. • Sailing boats that, in the sailing condition, do not exceed 2.5 metres in width at any section; do not exceed 1000 kilograms unladen weight; do not incorporate any device for propelling the boat by power, such as an auxiliary motor; and are not of the deep keel type; or • Powered boats that do not exceed 7 meters in length overall; do not exceed 2.5 metres in width at any section; and do not exceed 1250 kilograms all up unladen weight (i.e. with driving units and transmissions) or 800 kilograms unladen weight without driving units and transmissions. 	
Caravans and trailers	<ul style="list-style-type: none"> • Registration documents. • Purchase receipts. • Vehicle import approval. 	<p>You may obtain free admission of a non-motorised caravan and a non-motorised box, boat or other similar trailer on the basis of one article per family per 3 years only, if you are able to satisfy the Collector of Customs at the port of entry that:</p> <ul style="list-style-type: none"> • You have come to Australia with the intention of taking up permanent residence and; • The goods have been personally owned and used overseas for the whole of the 	<p>Refer remarks in motorcar section.</p> <p>An 'Application For Vehicle Import Approval' must be lodged with the Vehicle Safety Standards office in Canberra, prior to the arrival of the vehicle in Australia. This action must be undertaken as early as is possible as motor vehicles are unable to be cleared until an approved application has been obtained.</p> <p>Vehicles that arrive in Australia without an</p>



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		<p>period of 12 months immediately preceding your departure for Australia.</p> <p>Persons may only Import caravans and trailers providing they have not imported one of the same within the last 3 years.</p>	<p>approval will have to be re-exported or destroyed and the importer may face a fine of up to A\$13,000.00. Import approvals cannot be issued for vehicles after they have been imported.</p>
Firearms	<p>Most firearms require Police authorisation from the State in which the person intends to reside or visit.</p> <p>Certain firearms i.e. pump action shotguns, self loading rim fire rifles and automatic firearms may only be imported with the PRIOR written approval of the Federal Attorney-General.</p>	<p>Duty free entry provided the relative firearm licence is issued and firearm passes ballistics inspection.</p>	<p>Customs department forward firearms to the Commonwealth Police for ballistics inspection. As State regulations vary in Australia, It is strongly recommended that the client write to the Police Department in their final state of destination for approval.</p> <p>Firearms will be released to the owner upon presentation of the appropriate licence/s.</p>
Foodstuffs, meat, plants & vegetable products		<p>Meat, poultry, eggs, dairy products, seeds, herbs and spices, and many other food products containing these are prohibited items or have special import conditions. They should NOT be included in personal and household effects shipments.</p>	<p>Do not use fruit boxes for packing.</p> <p>Christmas or festive decorations containing pinecones and other plant matter will be inspected and are subject to confiscation and possible destruction.</p>
Alcoholic beverages	<p>List of all bottles depicting the following:</p> <ul style="list-style-type: none"> • Alcohol type and style. • Size of bottle (ozs. or mls.). • % of bottle content if bottle not full. • Alcoholic content of liquor as a % of volume. • Country of production. • Value. 	<p>All alcohol are subject to customs duty and GST. There is NO duty free threshold. Beer, Wine and spirits all attract extremely high levels of duty and GST.</p>	<p>Actual duty rates will be based on the nature of the liquor and the alcoholic strength. If liquor is included in a consignment, ensure it is clearly labelled and accessible so as to facilitate Customs examination.</p> <p>If fully document list describing alcohol is provided (as shown under documents required section) then in many instances physical inspection of the liquor may be avoided.</p>



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Narcotics, Drugs		IMPORT PROHIBITED	
Dogs, cats	<ul style="list-style-type: none"> Permit to import. Veterinary Certificates. 	<p>Cats and dogs may only be imported from AQIS (Australian Quarantine and Inspection Services) approved countries, and must be accompanied by a valid Permit to Import.</p> <p>Dogs and cats must have been resident in any of the approved countries for at least 6 months (or from birth), and during the period of 30 days preceding export they must not have been in Quarantine in the country of export.</p> <p>In all cases, except New Zealand, a permit must be obtained before a dog or cat will be permitted to enter Australia.</p> <p>Enquiries concerning the importation of dogs and cats should be directed to the Animal Quarantine Station where the animal will be boarding.</p> <p>In the case of dogs and cats from New Zealand, any enquiries should be made to the Animal Health Division, Ministry of Agriculture and Fisheries in the nearest New Zealand city.</p> <p>Dogs and cats entering Australia without prior approval will be destroyed on arrival or re-exported to their country of origin.</p>	<p>Application forms for import permits can be obtained from the relevant Animal Quarantine Stations.</p> <p>Specific information can be sourced from the Australian Quarantine Inspection Service (AQIS) website at: www.affa.gov.au/outputs/quarantine.html and follow the links to 'Quarantine and Export Services' and then select the 'A guide to importing dogs and cats to Australia' option.</p>
Birds		The importation of birds is currently prohibited, with the exception of pigeons from approved countries and household pet birds from N.Z.	<p>Full details can be sourced from the Australian Quarantine Inspection Service website Icon service at http://www.aqis.gov.au/icon32/asp/ex_querycontent.asp</p>
Certain feathers, furs, skins, tusk, etc. of animals coming under protected species		Importation of products from endangered species is prohibited. Other products are subject to Inspection and treatment if	Full details on restricted and prohibited imports are available from the Wildlife Protection Authority website



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regulations		necessary.	www.biodiversity.environment.gov.au/wildlife