



## FREQUENTLY ASKED QUESTIONS

### Whom can I call for general information about importing goods?

The Customs Information & Support Centre (CI&SC) can discuss tariff classification, valuation, calculating duty and GST, prohibited and restricted goods or other general inquiries. They can be contacted by phoning the following: 1300 363 263 or by email at: [information@customs.gov.au](mailto:information@customs.gov.au).

### Why has my parcel been stopped by Customs?

All goods that come into the country are subject to Customs and Quarantine controls.

Your parcel is being held by Australia Post awaiting clearance documentation as we need you to provide more information about these goods. You might need to pay customs duty and/or GST before your parcel can be delivered.

### My goods were sent as a gift, so why should I pay anything at all?

The laws about duty and GST apply to all imported goods, including gifts. When a gift is sent to you from overseas, the law states that you are the importer of that gift. However, Customs can apply a "gift concession" that may reduce your duty and GST liability if there is evidence that the goods are a gift. More information about whether your parcel meets the requirements for the 'gift concession' can be found on the Customs website ([www.customs.gov.au](http://www.customs.gov.au)).

### My goods are only for private use, so why can't Customs just send them on?

The law requires that all goods - whether second hand or new, commercial or private - be subject to the assessment of customs duty and GST and checked for community protection risks. When goods are imported, the importer is required to pay the duty and/or GST. Duty and/or GST is only collect on imported goods through the post where the value of the goods is above A\$1000, or where the goods include alcohol or tobacco products. Goods valued above A\$1000 must be cleared through Customs by completing an import declaration (N10).

### What do I need in order to clear my goods?

Customs is required to collect duty and/or GST on all imports valued at over A\$1000 or on any alcohol or tobacco products. In order for Customs to assess the amount of duty and/or GST on goods valued over A\$1000 you should complete the attached forms and also provide a copy of the invoice or receipt for your goods. If you do not have an invoice, you should contact your supplier to obtain a copy of the invoice or you may need to make an appointment with Customs to come in to retrieve your invoice.

If you purchased the goods on an auction website, a copy of the winning bid can also be considered as evidence of the value of the goods.

If the goods have been sent to you as a gift you should contact the person sending the parcel and ask them to provide you with a copy of the invoice or receipt for the goods.

If you need to convert any foreign currency values into Australian dollars, exchange rates can be obtained from the Customs website ([www.customs.gov.au](http://www.customs.gov.au)), or from the Reserve Bank on 1800 300 288 ([www.rba.gov.au](http://www.rba.gov.au)). The exchange rate that you must use is the one that applied on the date the parcel was sent to you from overseas. Otherwise the duty may be miscalculated.

### How can I clear my parcel?

#### Goods over the A\$1000 entry threshold:

Goods over the value of A\$1000 require a formal import declaration to be completed. A formal import declaration can be completed in one of three ways:

1. You can manually complete the 'Import Declaration (N 10) – Post form (B374)', the Client Registration form (B319) twice, one with your details and one with your supplier's details, and provide Evidence of Identity documents. These forms, once completed can be submitted to Customs for manual processing. For information on how to complete this form please refer to the *Documentary Import Declaration Comprehensive Guide* available on the Customs website. Once the completed form has been submitted to Customs, you will be advised of any duty, GST or other charges payable.  
**Note:** Assessment of the import declaration and the goods may take up to 5 working days from receipt of the completed form. It may also take up to 3 working days for your payment to be processed and the goods to be released for Australia Post to deliver.
2. You can complete the Import Declaration electronically through the Customs Interactive service. You will need to obtain a digital certificate to access this service. Information about how to obtain a digital certificate can be accessed via the Customs website [www.customs.gov.au](http://www.customs.gov.au) or by calling 1300 558 099.
3. You can use a licensed Customs broker who specialises in clearing imported goods. Brokers are listed in the Yellow Page phone directory under "Customs Brokers", or you can call the local branch of the Customs Brokers and Forwarders Council of Australia.

**Goods containing alcohol or tobacco products:**

Customs may have already assessed the amount of duty and/or GST payable. Please contact Customs to find out the amount payable and your payment options. The contact details for your region are listed on the covering notice to this information pack.

**Goods that are under the A\$1000 entry threshold:**

If you have a receipt or invoice for the goods that indicates that the value of the goods is below the entry threshold (A\$1000) you need to provide a copy of the invoice / receipt to Customs. The contact details for your region are listed on the covering notice to this information pack.

Customs will assess this information and if the goods do not require a formal import declaration or are not alcohol or tobacco products, the goods will be delivered by Australia Post in the usual way.

**What happens if I decide to clear the goods myself and complete the forms?**

You can fax the completed paperwork and also Evidence of Identity to Customs. We will verify the completeness and accuracy of your import declaration. Customs can only process a complete form. All areas of the form must be accurately completed. Your import declaration will be sent back to you if it is incomplete.

If you have a number of different items in your consignment or wish to claim concessional treatment for your goods, eg as returned Australian goods, then a full Import Declaration (N 10) – B650 will need to be completed.

If you are not sure or require assistance in completing the forms please read the *Documentary Import Declaration Comprehensive Guide* available on the Customs website ([www.customs.gov.au](http://www.customs.gov.au)) or contact the CI&SC on 1300 363 263 (or email: [information@customs.gov.au](mailto:information@customs.gov.au)).

**By law, Customs officers cannot classify goods or complete an import declaration for an importer.**

If you intend to have three or more separate importations that each require an import declaration you may find it cheaper to use a Customs Broker or submit the import declaration electronically. For example the Customs cost recovery charge for each manual import declaration is \$48.85, for an electronic import declaration it is \$30.10.

**Evidence of Identity (EOI)**

Anyone required to lodge import declarations with Customs must meet an Evidence of Identity (EOI) standard. EOI checks are conducted when the import documents are presented to Customs for processing. If you are completing a formal import declaration personally, you will need to provide 100 points of identification every time you present import declaration documents to Customs. Customs may ask for further documents to be produced in relation to an import document. These additional documents can be faxed or mailed direct to Customs without the need for further EOI checks. If you do not provide relevant EOI documents with your import declarations Customs is not allowed to process your forms. Evidence of Identity consists of the following:

**Primary documents = 70 points**

- Full birth certificate; original Australian Citizenship certificate; passport

**Secondary documents = 40 points**

- Driver's licence; public service identity card; student card

**Other documents = 25 points**

- Marriage certificate; credit card; Medicare card; foreign driver's licence.

Where you are submitting import documents for manual processing or when you are presenting import permits at Customs places, you are required to also present EOI documents each and every time. Information about the EOI requirements for imports is available on the Customs website ([www.customs.gov.au](http://www.customs.gov.au)).

**How is the value of goods calculated?**

The Customs value of goods imported into Australia is based on information (in particular, the value of the goods) as advised by the importer.

When the goods are valued at more than A\$1000 threshold, or include alcohol or tobacco products of any value, a Customs value will be determined that is used as the basis for calculating the value of any duty and/or GST.

The Customs value is combined with other items (customs duty, international transport and insurance costs and, where applicable, Wine Equalisation Tax) to produce the value of the taxable importation (VoTI). The Customs value is equivalent to the Australian currency purchase price of the goods. An example of how the duty and GST on goods valued at A\$1000 is calculated:

Customs value	1,000.00	
Customs duty @ 5% x \$1,000	50.00	(Payable)
International transport and insurance	150.00	
VoTI	1,200.00	
GST @ 10% x \$1,200	120.00	(Payable)
Total payable (Customs duty + GST)	170.00	

## How do I pay duty/GST?

After your import declaration has been assessed Customs will contact you and advise the amount of duty/GST and other charges payable. You will be provided with information about how these costs can be paid. In most instances you can make payments through the mail or by fax.

## Who can I call to discuss the calculation of duty and GST on my parcel?

Inquiries about how Customs calculates duty and GST can be directed to the CI&SC on 1300 363 263 or emailed to [information@customs.gov.au](mailto:information@customs.gov.au)

## What is a "Tariff Classification"?

All goods that are imported into Australia valued over A\$1000, or containing alcohol or tobacco products are subject to Customs duty. The tariff classification is an 8 digit reference number and 2 digit statistical code, obtained from the Australian Customs Tariff, that identifies the imported item and the rate of Customs duty that applies. The Tariff is available on line at [www.apectariff.org](http://www.apectariff.org)

The rate of duty is determined by the classification of the imported goods in the Customs Tariff. The rate is usually a percentage of the price paid for the goods, excluding postage.

Generally goods are classified in the Customs Tariff to what they are, or what they do. As an example, clothing is classified to Chapter 61 or 62, machinery to Chapter 84 and electrical goods to Chapter 85.

Some goods are classified to the Chapter that covers the material from which they are made. An example is plastic tableware, which is classified to Chapter 39.

If you have any queries about tariffs contact the CI&SC on 1300 363 263 or by email at [information@customs.gov.au](mailto:information@customs.gov.au)

As the Tariff contains more than five thousand headings and sub-headings it is impossible to list specific rates here. Following is an example of some tariff items. This is only an example, for the complete Tariff list please refer to the Customs website ([www.customs.gov.au](http://www.customs.gov.au))

Example of common Tariff Items:

Goods	Tariff Item	Stat Codes
Bed Linen	63023100	01 - In set 03 - Pillowcases 04 - Quiltcovers 05 - Sheets
Books	49019990	
Camera	90065100	18
Camera - Digital	85554010	04
Camera - Lens	90021100	54
Camera - Video	85254090	
Car Parts	87081010	89
Computers	84714100	64 - Personal computer 34 - Other
Crystal	70133100	
Dinnerware/China	69111000	36
DVD's	85243900	03
Games - PS2 ext	85249900	11
Guitar Acoustic	92029000	38 -Acoustic guitars including acoustic-electric 39 - Other
Guitar Electric	92079000	48 - Electric base guitars 49 - Electric guitar
Handbags	42022100	13 - With outer surface of leather, of composition leather or of patent leather
Jewellery	71131900	12
Laptops	84713000	65 - Laptops, notebooks and palmtops 66 - Other
Makeup/Beauty	33049900	23
Mobile Phones	85252000	
Model Trains	95031000	58
Motorcycle Parts	87149900	58
Paintings	97011000	01
Saddlery	42010000	01 - Saddles 02 - Rugs 03 - Other
Sculptures	97030000	04
Sunglasses	90041000	01
Watches	91019900	41