



IMPORT DECLARATIONS

Imported goods may arrive in Australia in various ways. You may bring goods with you from overseas or you may import the goods by:

- air cargo
- sea cargo
- international mail (post).

You have imported goods into Australia if:

- you purchase, order or otherwise arrange for goods to be brought (or sent) to Australia from overseas
- someone sends goods to you from overseas (even if the goods were sent unsolicited)
- you bring commercial goods with you from overseas.

An import declaration is a statement made to the Australian Customs and Border Protection Service (Customs and Border Protection) providing information about imported goods.

Import declarations are used to clear goods with a value exceeding A\$1000 from Customs control. The information in a declaration is used to assess the goods for duty, Goods and Services Tax (GST) and other taxes and charges (including import declaration cost recovery charge).

Customs and Border Protection also use import declarations to determine if any of the following apply:

- GST exemptions
- tariff concessions
- Free Trade Agreements (FTAs)
- other concessions or schemes
- if permits or approvals are required.

There may be a reduction in duty and/or GST if a concession or exemption applies.

IMPORTING GOODS

If imported goods are valued above A\$1000 and arrive by mail, air or sea cargo, in most cases, you will be required to make an import declaration.

Customs and Border Protection requires import declarations to be lodged by the importer.

To lodge an import declaration, you may:

- use the services of a licensed Customs broker who will complete the Customs and Border Protection requirements for you based on the information you provide
- complete an import declaration and present it at a Customs and Border Protection counter
- communicate with Customs and Border Protection electronically via the Integrated Cargo System (ICS). A digital certificate is required.

Further information on communicating electronically with Customs and Border Protection is available at:
www.cargosupport.gov.au/site/page5950.asp

If you present an import declaration at a Customs and Border Protection counter you will need to bring with you the following:

- Bill of Lading/Air Waybill
- commercial documents (invoices)
- Evidence of identity
- permits or approvals (for the goods)
- other relevant documents.

After you make an import declaration you must keep all relevant documentation for five years.

The following import declaration forms are available from Customs and Border Protection counters or online at:
www.customs.gov.au/site/page4288.asp

- Form B374 – Import Declaration (Post) for goods that arrive in Australia by post
- Form B650 – Import Declaration (N10) for goods that arrive in Australia by air cargo, sea cargo, post or commercial goods carried by you.

LODGEMENT QUESTIONS

If you submit an import declaration to Customs and Border Protection you may be asked lodgement questions. These questions seek additional responses from you or your broker regarding community protection, restrictions and permits, or other information.

If you completed your import declaration at a Customs and Border Protection counter, you must answer these questions in writing and submit your answers to a Customs and Border Protection office.

AMENDMENTS

If you need to amend your import declaration you will need to submit a new Import Declaration to a Customs and Border Protection office, or you or your broker can create a new version of the declaration electronically.

DIGITAL CERTIFICATE AND CLIENT REGISTRATION

Importers who choose to communicate electronically with Customs and Border Protection will need to purchase a digital certificate and register as a client in the ICS.

Further information on digital certificates and client registration is available at: www.cargosupport.gov.au/site/page5950.asp

EVIDENCE OF IDENTITY (EOI)

If you lodge an import declaration at a Customs and Border Protection counter you will need to meet an EOI standard. EOI checks are conducted when import documents are presented to Customs and Border Protection for processing. You will need to provide 100 points of identification every time you present import declaration documents to a Customs and Border Protection counter.

If you are unsure about the EOI documents you need to provide, contact the Customs Information and Support Centre or refer to Australian Customs Notice No. 2009/29 available at: www.customs.gov.au/webdata/resources/notices/ACN0929.pdf

CLIENT SERVICE CHARTER AND STANDARDS

There are client service standards that apply when we process import declarations for you. The mode of transport to Australia determines which standard applies. Different standards apply to:

- import declarations for goods that arrive by international mail
- import declarations for goods that arrive by sea cargo, air cargo or other modes (e.g. carried by a passenger).

Details of the standards that apply can be found in the Client Service Charter and Standards brochure available at Customs and Border Protection counters or online at: www.customs.gov.au/webdata/resources/files/ClientServiceCharterDL-WEB.pdf

FOR MORE INFORMATION

You can lodge an import declaration in person at selected Customs and Border Protection offices. Please call 1300 363 263 for the nearest location where you can lodge an import declaration.

For more information on any importation matter, contact the Customs Information and Support Centre on 1300 363 263, email information@customs.gov.au or visit our website www.customs.gov.au

**IT IS AN OFFENCE TO MAKE FALSE DECLARATIONS TO
CUSTOMS AND BORDER PROTECTION**