



QUICK GUIDE TO IMPORTS

IMPORTERS

Importers bring to Australia a wide range of goods from overseas which are destined for the Australian market. The importer is responsible for clearing these goods through the Australian Customs and Border Protection Service (Customs and Border Protection) and Biosecurity Service Group (Australian Quarantine Inspection Service) before they reach the Australian market.

CLEARING GOODS INTO AUSTRALIA

The process of clearing goods involves the lodgement of an Import Declaration into the Integrated Cargo System (ICS). Full Import Declarations may be used to clear the goods directly into home consumption or move the goods into a warehouse pending the payment of duties and taxes. Other options for clearing goods are a Self Assessed Clearance (SAC) Declaration for low value goods or an Unaccompanied Personal Effects (UPE) Statement to clear household and personal belongings.

Importers may choose to clear their goods themselves or engage the services of a nominee or a licensed Customs broker to act on their behalf. Those who intend to clear their own goods should be aware of their role and responsibilities in dealing with Customs and Border Protection and familiarise themselves with the processes that relate to the clearance of their goods. Customs and Border Protection apply a cost recovery schedule of charges for import processing.

REPORTING OPTIONS

There are several options available to importers to communicate cargo information to the ICS. These are as follows:

- report via a licensed Customs broker
- manually, via a Customs and Border Protection counter
- report via the online ICS Customs Interactive Facility
- report via electronic messaging using your own in house software or a commercially available package.

REGISTRATION

If an Importer chooses to report via a licensed Customs broker, the broker will generally arrange any administrative requirements. Clients can communicate directly to Customs and Border Protection using a digital certificate/s and registering in the ICS. Importers who choose to report via the Customs Interactive facility should be aware that this facility best suits low volume reporters as there is no bulk lodgement functionality. Comprehensive supporting documentation is available to clients who choose to develop their own reporting software.

FULL IMPORT DECLARATION (FID)

Full Import Declarations are used to clear goods valued over the threshold into Australia. It provides details of the cargo, its journey and entities involved. An Import Declaration may only be lodged by the importers or a licensed Customs broker. The Import Declaration is used to pay duties and taxes on the declared goods. Import Declarations link to Cargo Reports and are critical to the process of assessing risk and releasing cargo.

The risk assessment process takes time and some cases require further investigation which may impact on the delivery of the cargo. Both Customs and Border Protection and Biosecurity Service Group are responsible for the risk management of all imported cargo and the interception of high risk and prohibited items.

Import Declarations provide information about the goods including:

- details about the transportation of the goods
- details of the goods
- owner of the goods
- supplier of the goods
- value of the goods
- community protection information on the goods.

CARGO REPORT SELF ASSESSED CLEARANCE (SAC) DECLARATIONS

The Cargo Report SAC declaration is lodged as a part of the Cargo Report message. It is used when the goods are:

- valued at less than the prescribed import entry threshold
- not tobacco or alcohol
- not subject to any prohibitions or restrictions.

SHORT FORM SELF ASSESSED CLEARANCE (SAC) DECLARATIONS

A short form SAC declaration can be used where the goods are valued at less than the threshold and where required allows the importer to declare certain information such as the goods being subject to quarantine conditions or the goods being tobacco or alcohol. The short form SAC must be lodged electronically.

UNACCOMPANIED PERSONAL EFFECTS (UPE) STATEMENT

This is a manual process to clear personal effects. The owner is required to complete a UPE Statement (Form B534). This may be lodged by the importer or a nominee such as a friend, relative or Customs broker. The Form B534 is a joint statement to Customs and Border Protection and Biosecurity Service Group. Supporting documentation such as packing lists and copies of passports are required when clearing UPEs.

UNDERBOND MOVEMENTS

In addition to reporting vessels and cargo, importers may be responsible for moving their cargo from the place of discharge to another licensed premises or location for delivery. These moves are reported in the ICS electronically via an Underbond Movement Request. Requirements for underbond movements are mandated by legislation.

PERMITS

Customs and Border Protection has responsibility for a range of legislation that provides for the importation of certain goods controlled by prohibition or restriction. Goods that are conditionally prohibited cannot be imported unless all required import permits are obtained from the relevant Permit Issuing Agency. Permits must be quoted on the Import Declaration.

CUSTOMS INTERACTIVE (CI) FACILITY

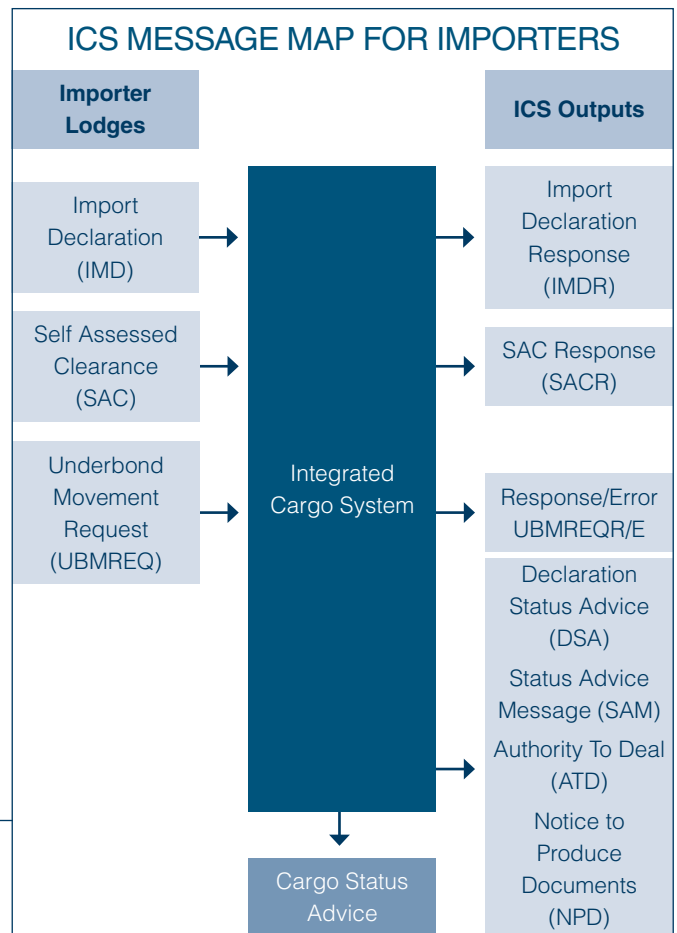
The ICS offers a comprehensive search and diagnostic facility where importers and Customs brokers can lodge, view and amend the documents they have lodged. Details about the status of cargo are available to monitor progress towards release. In addition vessel and aircraft arrival information is available to all users.

COMPLIANCE

Customs and Border Protection's Compliance Assurance Branch undertakes regular audit checks to ensure accuracy of Import Declarations against the commercial documents and the physical cargo. Commercial documents relating to the goods must be retained and available for inspection for at least five years.

Regional Compliance officers are available to help clients to comply with Customs and Border Protection requirements. Compliance officers are also on hand to undertake onsite visits and provide a range of educational and other helpful material.

Penalties apply where instances of non-compliance with Customs and Border Protection requirements are detected.



BASIC STEPS TO CLEARING CARGO

Flight/voyage details reported and risk assessed in ICS

Cargo reported and risk assessed in ICS

Underbond Movement Requests lodged

Importer or Customs broker declares goods and pays charges

Declaration risk assessed in ICS

Cargo arrives then discharged, outturned and moved to depot to be unpacked and outturned

Consignments released and delivered to owner