



Australian Government
**Department of Immigration
and Border Protection**

Self-Assessed Clearance (SAC) Declarations

Imported goods valued at or below AUD\$1000 that arrive in Australia by sea or air cargo must be declared to the Department of Immigration and Border Protection (the Department) on a self-assessed clearance (SAC) declaration.

SAC declarations are not required for the clearance of goods with a value at or below AUD\$1000 that arrive by international mail (post).

When you make a SAC declaration you are required to declare that:

- The value of the goods does not exceed AUD\$1000; or
- You want to refer the goods to the Department or the Department of Agriculture (Biosecurity).
- Generally, there is no requirement to pay duty and Goods and Services Tax (GST) on imported goods valued at or below AUD\$1000 except for alcohol and/or tobacco products.

A SAC declaration must be lodged electronically. There is no option for paper lodgement.

Cargo report SAC declaration

Cargo reporters are responsible for reporting cargo to the Department.

The majority of SAC declarations lodged with the Department are made when a cargo reporter completes a cargo report for air cargo. When SAC declarations are made in this way you do not have to do anything.

However, not all cargo reporters make SAC declarations when they make cargo reports. If a cargo reporter does not make a SAC declaration on your behalf, you will need to make a SAC declaration. Your carrier or Freight Forwarder will usually notify you when your imported goods arrive and advise if you need to make a SAC declaration. Check this with your carrier or Freight Forwarder.

How to lodge a SAC declaration

SAC declarations must be lodged electronically. You have two options:

- you may use a licensed customs broker or other service provider to lodge SAC declarations, and fees may be charged, or
- lodge a SAC declaration yourself by using the Integrated Cargo System (ICS). You need to hold a digital certificate to do this.

Further information on communicating electronically with the Department is available in the [Cargo Support](#) section of our website.

There are no charges for making a SAC declaration.

Types of SAC declarations

There are two types of SAC declarations you can make:

- SAC declaration (Full Format)
- SAC declaration (Short Form).

SAC declaration (Full Format)

Goods that require a SAC declaration are cleared more quickly if a SAC declaration (Full Format) is used in the following instances:

- An exemption or other concession applies
- A permit or approval is required, or
- Duty and GST is payable because:
 - The goods include alcohol and/or tobacco products;
 - The goods are part of a larger consignment; or
 - Of commercial reasons.

A SAC declaration (Full Format) can be made by the importer (you) or a licensed Customs broker.

SAC declaration service providers / licensed Customs brokers can be found through an internet search or in the local telephone directory.

SAC declaration (Short Form)

A SAC declaration (Short Form) is made where only minimal information is required.

A SAC declaration (Short Form) can be used to pay duty and GST for imported goods that include alcohol and/or tobacco products.

Anyone who has a digital certificate and is registered in the ICS can make a SAC declaration (Short Form). SAC declaration service providers and licensed Customs brokers can make this type of SAC declaration.

Prohibited and restricted goods

If you import prohibited and restricted goods, you will need to obtain permission from the government agency that issues permits or approvals for those goods.

For more information

For further information please visit our website at www.border.gov.au

For information on biosecurity matters, go to the [Department of Agriculture](#) website.

Key Points

- SAC declarations can only be lodged electronically.
- Your carrier or Freight Forwarder should notify you of the arrival of your imported goods and if you need to make a SAC declaration. Check this with the carrier/Freight Forwarder.
- If you choose to lodge a SAC declaration yourself you will need a digital certificate.
- An officer of Customs cannot make a SAC declaration on your behalf.