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, or
- 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), or
- you bring commercial goods with you from overseas.

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

Import declarations are used to clear goods from Customs control with a value exceeding AUD$1000. 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).

ACBPS also use import declarations to determine if any of the following apply:

- GST exemptions
- tariff concessions
- Free Trade Agreements (FTAs)
- other concessions or schemes, or
- 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 AUD$1000 and arrive by mail, air or sea cargo you will be required to make an import declaration in most cases.

ACBPS 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 ACBPS requirements for you based on the information you provide
- complete an import declaration and present it at an ACBPS counter
- lodge an import declaration electronically via the Integrated Cargo System (ICS). A digital certificate is required.

Further information on the ICS is available on the ICS webpage.

If you present an import declaration at an ACBPS counter you will need to bring the following documents:

- bill of lading/air waybill
- commercial documents (invoices)
- evidence of identity
- permits or approvals (for the goods), and
- 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 ACBPS counters or on the Forms webpage:

- Form B374 Import Declaration (N10) 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.

IT IS AN OFFENCE TO MAKE FALSE DECLARATIONS TO
THE AUSTRALIAN CUSTOMS AND BORDER PROTECTION SERVICE
LODGE\r\n\nIf you submit an import declaration to ACBPS, you may be asked lodgement questions. These questions seek additional responses from you or your Customs broker regarding community protection, restrictions and permits, or other information.

If you completed your import declaration at an ACBPS counter, you must answer these questions in writing and submit your answers to an ACBPS office.

AMENDMENTS

If you need to amend your import declaration, you will need to submit a new import declaration to an ACBPS office, or you or your Customs broker can create a new version of the declaration electronically.

DIGITAL CERTIFICATE AND CLIENT REGISTRATION

Importers who choose to communicate electronically with ACBPS 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 on the ICS webpage.

EVIDENCE OF IDENTITY (EOI)

Importers are required to undergo an EOI check every time they present ACBPS related documentary transactions at an ACBPS counter.

EOI is a verification process that individuals and businesses are required to undertake to prove who they are.

For further information, refer to the Importing Goods Through Customs – Frequently asked questions.

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 2014-15 brochure available at ACBPS counters or on the ACBPS website.

FOR MORE INFORMATION

You can lodge an import declaration in person at selected ACBPS offices. Please contact the Customs Information and Support Centre on 1300 363 263 for your nearest office.

For further information on importation matters:

- visit www.customs.gov.au
- email: information@customs.gov.au
- contact the Customs Information and Support Centre on 1300 363 263.

IT IS AN OFFENCE TO MAKE FALSE DECLARATIONS TO
THE AUSTRALIAN CUSTOMS AND BORDER PROTECTION SERVICE