

			AUSTRALIA
Goods	Documents Required	Customs Prescriptions	Remarks
Removal Goods	 OBL or AWB Customs Form B534. (version 6/00 only) A copy of the current Unaccompanied Personal effects Statement (B534 form) can be downloaded from the Australian Customs website at http://www.customs.gov.au/webdata/resources/files/b534.pdf Inventory of goods in English. Owner-packed goods require list of contents (in English) from owner Copy of ID and Signature page/s of importers passport Copy of Visa page from passport of if electronic Visa issued, hard copy of the Visa Full name and Australian residential address of Owner must be provided to obtain clearance. Please note a Post Office Box is not acceptable. If importer has been in Australia longer that 12 months, it may be required to clear the consignment via a formal Customs Entry. 	Duty free entry provided removal goods consist of household and personal effects which have been owned and used for 12 months or more preceding owner's departure for Australia. All household and personal effects entering Australia are subject to a physical examination by the Australian Quarantine Inspection Service (AQIS). This examination is conducted in AQIS approved premises and will cause delays of up to 14 working days after the arrival of the consignment into Australia. The Quarantine examination also means that full containers cannot be delivered direct to the importers residence in Australia. Items of interest to Quarantine include all items that may have come into contact with soil and vegetation such as gardening equipment, bicycles, scooters etc, sporting and camping equipment e.g. golf clubs and buggies, cleaning equipment, brooms, mops, vacuum cleaner waste bags and the like. These items should be thoroughly cleaned before despatch. Please note however prior cleaning and other treatment (Fumigation, steam cleaning etc.) does not ensure automatic clearance. AQIS will order further treatment if in their opinion the items being imported present a quarantine risk. Please also be conscious of festive decorations and wreaths containing dried vegetable matter, including pine cones and the like. If imported these items will be	The customs B534 may be completed by the owner abroad prior to the shipment of his goods, or in Australia upon their arrival. The form submitted to Customs must be the original and all sections must be fully completed. The owner's goods may be cleared through customs in advance of the owner's arrival. In all states, the Australian Customs Service require a photocopy of the ID and Visa pages of the importer's passport. Under some circumstances the importer may be required to submit copies of all pages of their passport, including both front and back covers. Australian Customs require all cargo to be reported 48 hours prior to the first Australian Port of call of the carrying conveyance. Failure to do this will result in the consignee being fined by the Australian Customs Service. Please ensure pre advice notification including owners full name and Australian residential address together with all documents are sent to the consignee in sufficient time to allow the correct reporting to be completed. All personal and household effects consignments are subject to Quarantine examination and fees. Further information can be obtained fro m the Customs fact sheet at http://www.customs.gov.au/webdata/resources/files/UPE_factsheet.pdf



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		subject to further treatment or destruction. Further information is available at http://www.daff.gov.au/aqis/travel/entering-australia/moving-emigrating	
Diplomats' removals	 Customs Form B615 completed by Embassy/ Consulate in Australia. Inventory of goods Copy of ID page of Passport 	Duty free entry	Subject to Quarantine examination and inspection fees. Some Australian Ports of Arrival will require letter of authority on Diplomatic Letterhead or completed B534 form to allow Quarantine examination.
Inheritance, Deceased Estates	Copy of will or certified relevant extract of will. Copy of death certificate (optional)	Duty free entry provided legatee is permanently domiciled in Australia and will not use the goods for trade or business purposes	Goods are required to be formally entered through Customs
New furniture and household goods	Customs Form B534 Purchase Invoices	Items are subject to customs duties and GST.	Items must be declared if not owned and used for 12 months. by importer. Owner may be required to produce original purchase receipts or other evidence of purchase price.
Pre charged refrigeration equipment included in Personal and/or Household effects consignments	Customs Form B534	The Ozone Protection and Synthetic Greenhouse Gas Management Act 1989 prohibits the importation of pre-charged refrigeration and air conditioning equipment containing CFC's, HFC or HCFC gases. Further details can be sourced from the Australian Customs website at http://www.customs.gov.au/webdata/resources/files/FS_Ozone040819.pdf and the Department of Environment and Heritage website at. www.deh.gov.au	Pre charged equipment containing CFC's, HFC's or HCFC's that are being imported as Personal/Household effects by an immigrant or an individual arriving on a temporary entry permit or is being reimported by an Australian Resident (i.e. the equipment has been previously exported from Australia by the importer) are provided an exemption under the act and can be imported. Equipment containing CFC. HFC or HCFC's that was purchased overseas by an Australian resident and is being imported to Australia for the first time will be required to have the system evacuated and altered to accommodate a different refrigerant. This work will need to be performed by a qualified/authorised technician at the expense of the importer. Motor Vehicles are NOT considered as Personal and/or



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Antiques	Customs Form B534 Lapada certificate of authenticity	Duty free entry for Bona Fide antiques. (i.e. 100 years old or over). If documentary evidence is insufficient Australian Customs Service may direct verification via an approved Antiquity expert. Verification fees apply and will be directed to the importer.	If owned and used by the importer for 12 months or longer overseas and the goods are not intended for sale, antiques can be imported without restriction as personal and household effects.
Precious metal objects		Duty free entry as Household and Personal effects	



Motor Vehicles

- · Formal Customs Entry required
- Copy of Passport
- Service and log books
- Registration papers
- Police report where issued
- Sales invoice
- Paid receipt
- Car condition report
- Vehicle Import Approval
- OBL
- B534
- Refrigerant Compliance form (if vehicle fitted with refrigeration/air conditioning system)

An 'Application For Vehicle Import Approval' must be lodged with the Vehicle Safety Standards office in Canberra, prior to the arrival of the vehicle in Australia. This action must be undertaken as early as is possible as motor vehicles are unable to be cleared in Australia until an approved application has been obtained.

The latest Publication from the Vehicle Safety Standards is available from the following website

http://www.infrastructure.gov.au/roads/vehicle_regulation/bulletin/importing_vehicles/general/index.aspx

All motor vehicles are subject to Customs Duty and/or GST.

Customs duty will be calculated on the Customs Value of the vehicle and GST will be payable on the Value of the Taxable Importation (VoTI).

The Customs Value is normally calculated on the following basis;

If the vehicle was purchased <u>prior</u> to 2 March 1998, take the purchase price of the vehicle, and add the value of any modification or improvement work done on the vehicle. From the resulting figure deduct depreciation which will be calculated on the basis of 5% for the first completed calendar month of ownership and use, and 1% for each subsequent completed calendar month of ownership and use up to a maximum of 76% (i.e. 6 years ownership and use).

The resultant figure is then converted to Australian Dollars utilising the official Customs rate of exchange on the date of export.

If the vehicle was purchased <u>after</u> 2nd March 1998, take the purchase price of the vehicle, and add the value of any modification or improvement work done on the vehicle.

The resultant figure is then converted to Australian Dollars utilising the official Customs rate of exchange on the date of export.

There is some relief given to these compliance regulations if a vehicle is imported as a personally imported vehicle.

These concessions will, however, still require that the imported vehicle attains a basic level of safety requirements relating principally to lighting, seat belts, child restraint anchorages and glazing. To be eligible for a personally imported vehicle, an importer must meet the following criteria:

- The vehicle has been owned and used by the applicant for a continuous period of at least 12 months.
- At the time the vehicle is imported, the applicant is;
 - a. An Australian Citizen or an Australian Permanent Resident; or

- a person who has applied to become an Australian Citizen or an Australian permanent resident.
- The applicant is of an age that entitles him or her to hold a licence or permit to drive a road vehicle of that type.
- The applicant undertakes to comply with any requirements as to road safety that are imposed in respect of the vehicle by the Administrator of Vehicle Standards
- Have not imported a road vehicle owned by him or her within the year ending on the day on which the vehicle in respect of which the application is made is landed in Australia.



The appropriate application form is available from the following address: http://www.infrastructure.gov.au/roads/vehicle regulation/bulletin/importing vehicles/general/application.aspx

Vehicles that arrive in Australia without an approval will have to be re-exported or destroyed and the importer may face a fine of up to A\$13,000.00

Import approvals cannot be issued for vehicles after they have been imported. A vehicle is deemed to have been imported as at the arrival date of the carrying vessel.

N.B. The latest information on the importation of motor vehicles can be obtained from the following web sites:

<u>Australian Customs Service:</u>
http://www.customs.gov.au/site/page4371.asp

Vehicle Safety Standards:

http://www.infrastructure.gov.au/roads/vehicle_regulation/bulletin/importing_vehicles/general/index.aspx

The Value of Taxable Importation (VoTI) is calculated on the basis of the Customs Value plus the Customs Duty at the appropriate rate, plus the international transport and insurance cost. The VoTI attracts GST at10%.

In addition there is a Luxury Car Tax (LCT) applicable if the resultant VoTI exceeds a certain level The 2008-2009 threshold level is

A\$57,180.00.

Luxury Car Tax is applied at a rate of 33% on the GST exclusive value in excess of the threshold level.

Certain concessions are available related to LCT – details can be found in the Australian Customs Notice2009/41 at

http://www.customs.gov.au/webdata/resources/notices/ACN0941.pdf

The current rates of duty applicable are as follows:

Passenger vehicles less than 30 years (new or

used) including sedans, station wagons and 4 wheel drive vehicles.

Customs Duty @ 10% GST @ 10% + LCT if applicable.

Passenger vehicles of 30 years of age or more

Customs Duty None GST @ 10% + LCT if applicable.

An 'Application For Vehicle Import Approval' must be lodged with the Vehicle Safety Standards office in Canberra, prior to the arrival of the vehicle in Australia. This action must be undertaken as early as is possible as motor vehicles are unable to be cleared in Australia until an approved application has been obtained.

Vehicles that arrive in Australia without an approval will have to be re-exported or destroyed and the importer may face a fine of up to A\$13,000.00.

Import approvals cannot be issued for vehicles after they have been imported. A vehicle is deemed to have been imported as at the arrival date of the carrying vessel.

Enquiries concerning the personally imported vehicle application should be directed to The Administrator, Vehicle Safety Standards, GPO Box 594, Canberra ACT 2601

Enquiries relating to the registration requirements of a motor vehicle should be directed to the appropriate registration authority in the intended State/Territory of use of the vehicle.

The Australian Quarantine and Inspection Service (AQIS) inspect all vehicles on arrival, and require them to be properly cleaned. This is usually effected by steam cleaning. You should remove all soil and any other matter from your vehicle (including and especially the underside) prior to its exportation to Australia. For further information, you may write to The Manager, Import Clearance Program, Australian Quarantine and Inspection Service, GPO Box 858, Canberra ACT 2601.



Motor Vehicles Con't	Australian Quarantine Inspection Service: www.daff.gov.au and select the "Biosecurity Services Group" option, Click on the "Importing to Australia - ICON" option and then select the "Motor vehicles, motorcycles, Machinery and Tyres" option.	Other vehicles (including "off road" 4 wheel drives) Customs Duty @ 5% GST @ 10% + LCT if applicable. Campervans & Mobile Homes. Customs Duty @ 10% GST @ 10% + LCT if applicable Motor Cycles Customs Duty None GST @ 10% LCT None Australian manufactured vehicles: are not subject to customs duty, but are liable to GST, unless GST was paid prior to original exportation, and no refund or drawback of GST was obtained when the vehicle was exported Also subject to LCT if applicable. The duty rates and Luxury Car Tax threshold value are subject to change. The most current information is available from the Australian Customs Service website at http://www.customs.gov.au/site/page4371.asgp	Motor Vehicles fitted with pre charged air conditioning or refrigeration systems will be subject to the Ozone Protection and Synthetic Greenhouse Gas Management Act 1989, which prohibits the importation of CFC, HFC and HCFC gases in pre charged systems. If the system contains these gases it will have to be evacuated, the gas disposed of and the system either removed or altered to operate other, legal gases. This work must be performed by an authorised technician and will be at the importers expense. Further details can be obtained from the Australian Customs website at http://www.customs.gov.au/webdata/resources/files/FS Ozone040819.pdf and the Department of Environment and Heritage website at. www.deh.gov.au
Motor Cycles (With reciprocating internal combustion piston engines only)	 Formal Customs Entry required Vehicle import Approval Registration and/or other proof of ownership documents as described in Motor Vehicles section above 	All Motor Cycles are exempt Customs Duty and Luxury Car Tax but will attract 10% GST. The GST will be calculated on the VoTl as described in the Motor Vehicles section above.	Refer remarks in Motor Vehicles section.



Other motorised vehicles	Vehicle Import approval	There is a wide variety of motorised equipment or vehicles that are exempt from Import Approval requirements however Customs will insist on the submission of the Import Authority for the vehicle in question, verifying the exempt status of the item. This requirement extends to items such as ride on mowers, farm equipment, motorised trikes, quad bikes, motorised scooters (including children's electric powered scooters and motorised toys) and the like. Much of this equipment falls under the Household effects category and can be imported Duty and GST free however the Import Approval should be submitted with the Vehicle Safety Standards Bureau.	The latest Publication from the Vehicle Safety Standards office is available from the following websites http://www.infrastructure.gov.au/roads/vehicle_regulatio_n/bulletin/importing_vehicles/general/index.aspx The applicable Application form is available from the Vehicle Safety Standards website at http://www.infrastructure.gov.au/roads/vehicle_regulatio_n/bulletin/importing_vehicles/general/application.aspx



Sailing boats, Motor boats, Boats

- Formal Customs Entry required
- Registration documents
- Purchase receipts

Sailing boats, motor boats or boats will be admitted without payment of customs duties and GST, on the basis of one vessel per family per 3 years, only if client is able to satisfy the collector of customs at the port of entry that:

- The importer comes to Australia with the intention of taking up permanent residence, and
- The importer has personally owned and used the vessel overseas for the whole of the period of 12 months immediately preceding his departure for Australia, and
- Security is given to Customs that the vessel will not be sold or otherwise disposed of in Australia, by or on behalf of himself within 2 years after the date of importation into Australia, and
- The vessel is of a kind designed principally for Sporting purposes or recreational use in sheltered waters, and conforms to one of the following specifications:

If the imported boat is carried on a boat trailer, the trailer is required to have a valid Authority to Import from the Australian Vehicle Safety Standards Office..

Please see details on Caravan/Trailer section below.



Sailing boats, Motor boats, Boats Con't		Boats of a kind propelled by manual or pedal power.	
		2. Sailing boats that, in the sailing condition, do not exceed 2.5 metres in width at any section; do not exceed 1000 kilograms unladen weight; do not incorporate any device for propelling the boat by power, such as an auxiliary motor; and are not of the deep keel type; or	
		3. Powered boats that do not exceed 7metres in length overall; do not exceed 2.5 metres in width at any section; do not exceed 1250 kilograms all up, unladen weight (i.e. with driving units and transmissions) or 800 kilograms unladen weight without driving units and transmissions.	
Caravans and Trailers	 Formal Customs Entry required Registration documents Purchase receipts Vehicle Import Approval 	You may obtain free admission of a non-motorised caravan, and a non-motorised box, boat or other similar trailer on the basis of one article per family per 3 years, only if you are able to satisfy the Collector of Customs at the port of entry that: • You have come to Australia with the intention of taking up permanent residence, and • The goods have been personally owned and used overseas for the whole of the period of 12 months immediately preceding your departure for Australia	Refer remarks in motor car section. An 'Application For Vehicle Import Approval' must be lodged with the Vehicle Safety Standards office in Canberra, prior to the arrival of the vehicle in Australia. This action must be undertaken as early as is possible as motor vehicles are unable to be cleared in Australia until an approved application has been obtained. Vehicles that arrive in Australia without an approval will have to be re-exported or destroyed and the importer may face a fine of up to A\$13,000.00. Import approvals cannot be issued for vehicles after they have been imported. An application form can be sourced from the office of Vehicle Safety Standards website as follows: http://www.infrastructure.gov.au/roads/vehicle_regulatio_n/bulletin/importing_vehicles/general/application.aspx



Firearms	 Most firearms require Police authorisation from the State in which the person intends to reside or visit. Certain firearms i.e. pump action shotguns, self loading rim fire rifles and automatic firearms may only be imported with the PRIOR written approval of the Federal Attorney-General. 	Duty free entry provided the relative firearm licence is issued and the firearm passes a ballistic/safety inspection.	The Customs Department will forward all firearms to the Commonwealth Police for ballistics/safety inspection. As State regulations vary in Australia, it is strongly recommended that the client writes to the Police department in the intended State/Territory of residence, for approval prior to shipping the firearm. Firearms will be released to the owner upon presentation of the appropriate licence/s
Foodstuffs, meat, plants & vegetable products.		Meat, poultry, eggs, dairy products, seeds, herbs and spices, and many other food products containing these, are prohibited items, or have special import conditions. They should NOT be included in personal and household effects shipments. Timber items containing bark will be ordered for treatment or destruction at the importer's expense	DO NOT use fruit boxes for packing. Christmas or festive decorations containing pinecones and other plant matter will be inspected and are subject to confiscation and possible destruction. Artificial trees that utilise real timber as the trunk/branch will be ordered for treatment or possible destruction. It is possible that the treatment could irreversibly damage the item. Dried floral arrangements should not be sent. Water Hyacinth requires an import permit to allow importation. Items manufactured from this material should not be shipped until the import permit has been issued. Further details can be sourced from the AQIS website at http://www.aqis.gov.au/icon32/asp/ex_querycontent.asp



Alcoholic beverages	 A complete list of all bottles, depicting the following: Alcohol type and style Size of bottle (ozs. or mls.) % of bottle content if bottle not full Alcoholic content of liquor as a % of volume Country of production. Value. 	All alcoholic beverages will be subject to customs duty and GST. Beer , Wine , and Spirits all attract extremely high levels of duty and GST.	Actual duty rates will be based on the nature of the liquor, and the alcoholic strength. If liquor is included in a consignment, ensure it is clearly labelled and accessible so as to facilitate customs examination. If a fully documented list describing alcohol is provided (as shown under documents required section) then in many instances physical inspection of the liquor may be avoided.
Narcotic Drugs & Drugs of dependence		IMPORT PROHIBITED	



Dogs, Cats.	Permit to Import Veterinary Certificates	Cats and dogs may only be imported from AQIS (Australian Quarantine and Inspection Services) approved countries, and must be accompanied by a valid Permit to Import. Dogs and cats must have been resident in any of the approved countries for at least 6 months (or from birth), and during the period of 30 days preceding export they must not have been in Quarantine in the country of export. In all cases except New Zealand, a permit must be obtained before a dog or cat will be permitted to enter Australia. Enquiries concerning the importation of dogs and cats should be directed to the Animal Quarantine Station where the animal will be boarding. In the case of dogs and cats from New Zealand, any enquiries should be made to the Animal Health Division,, Ministry of Agriculture and Fisheries in the nearest New Zealand city. Dogs and cats entering Australia without prior approval will be destroyed on arrival or re-exported to their country of origin.	Application forms for import permits can be obtained from the relevant Animal Quarantine Stations. Specific information can be sourced from the Australian Quarantine Inspection Service (AQIS) web site at http://www.daff.gov.au/aqis/cat-dogs
Birds		The importation of birds is currently prohibited, with the exception of pigeons from approved countries and household pet birds from New Zealand	Full details can be sourced from the Australian Quarantine Inspection Service website Icon service at http://www.aqis.gov.au/icon32/asp/ex_querycontent.asp



Certain feathers, furs, skins, tusks etc. and items/products manufacturer of/from animals coming under the protected species regulations.		Importation of products from endangered species is prohibited. Other products are subject to inspection and treatment if necessary.	Full details on restricted and prohibited imports are available from the Wildlife Protection Authority web site http://www.deh.gov.au/biodiversity/trade-use/index.html http://www.ea.gov.au/biodiversity/trade-use/cites/index.html
Aircraft of all types, having not more than one propulsion motor.	Formal Customs Entry required Registration documents Purchase receipts	Duty and Tax free entry	The goods must be imported by an arriving person who is an adult permanent resident If the person is part of a family, only one aircraft will be allowed for the family. If the person is not part of a family, only one aircraft will be allowed for the person. The person must have personally owned and used the goods overseas for the six months preceding the person's departure for Australia. Security shall be given by the person to an officer of Customs and to the satisfaction of that officer that the goods will not be sold or otherwise disposed of in Australia by or on behalf of the arriving person, within two years after the date of importation of the goods.



Solid Wood Packaging and Dunnage		Australia applies the ISPM 15 standard related to the treatment of solid wood packaging and dunnage. All arriving solid wood packaging and dunnage must carry the ISPM15 mark indicating that all the timber has received appropriate treatment. Failure to include the ISPM15 mark will result in either the timber being ordered for examination or mandatory treatment.
		Any solid wood packaging and dunnage that is directed for inspection and found to have live insects, bark or other quarantine risk material will be subject to on-shore treatment, re-export or destruction at the importer's expense.