



Expeditors®



AUSTRALIA CUSTOMS CAPABILITIES



EXPEDITORS AUSTRALIA



75,000+ import and export entries in 2023



20+ Customs Brokers



Offices located in **Perth, Melbourne, Sydney**
and **Brisbane, Adelaide**



CAPABILITIES

SERVICE OFFERINGS

Key Service Offerings

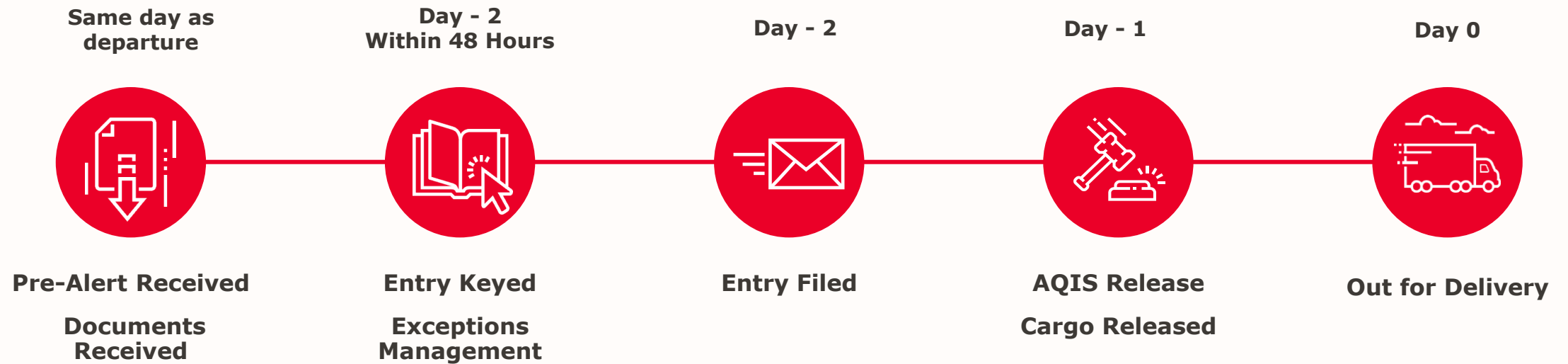
- Customs Clearance
- Quarantine Processing and Inspection
- Delivery
- Classification

DECLARATION TYPES

- ATA Carnet
- Warehousing Entries
- Ex-Warehousing Entries
- Entries for Home Consumption (Standard Import Declaration)



IMPORT PROCESS



EXPORT PROCESS



IMPORT DOCUMENT REQUIREMENTS

- Commercial Invoice – English/Copy
- Mandatory Information Include:
- Country of Origin
- Currency
- Packing List – English/Copy
- Bill of Lading/Air Waybill – Copy
- Packing Declaration – English / Copy (Only for Ocean shipment)
- Certificate of Origin – English / Original (If required)
- Mandatory Information:
- Must match equivalent Australia import HS code
- Rule of Origin
- Import License – English / Original (If required)

Documents need to be retained for 5 years



EXPORT DOCUMENT REQUIREMENTS

- Commercial Invoice – English/Copy
- Packing List – English/Copy
- Bill of Lading/Air Waybill – Copy
- Packing Declaration – English / Copy (Only for Ocean shipment)

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AUTOMATIC ENTRY PROCESSING (AEP) COMMODITY

The use of AEP provides class 19 accredited persons with the following benefits:

- The ability to generate AIMS directions at the time of lodgment and outside of regular office hours; and
- Reduced costs associated with the assessment of import documentation.

The class 19 approved arrangements are:

- Class 19.1 non-commodity for containerized cargo clearance (NCCC)
- Allows an accredited person to assess documentation associated with containerised sea freight against the non-commodity import conditions.
- Class 19.2 automatic entry processing for commodities (AEPCOMM)
- Allows an accredited person to assess commodity import documentation associated with specific commodities in scope of the approved arrangement.



AUSTRALIAN TRUSTED TRADER

As an Australian Trusted Trader, you can access benefits to save your business time and money. For more information about the Australian Trusted Trader benefits please refer to the Benefits Booklet.

Benefits include:

- Priority Processing
- Priority treatment of goods at the border
- Mutual Recognition Arrangements
- Consolidated Cargo Clearance
- Duty Deferral Plus



BROWN MARMORATED STINK BUG

BMSB seasonal measures will apply to targeted goods manufactured in or shipped from target risk countries, that have been shipped between 1 September and 30 April (inclusive), and to vessels that berth, load, or transship from target risk countries within the same period.

The following countries below have been categorized as target risk:

Albania, Andorra, Armenia, Austria, Azerbaijan, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Croatia, Czechia, France, Japan, Georgia, Germany, Greece, Hungary, Italy, Kazakhstan, Kosovo, Liechtenstein, Luxembourg, Montenegro, Moldova, Netherlands, Poland, Portugal, Republic of North Macedonia, Romania, Russia, Serbia, Slovakia, Slovenia, Spain, Switzerland, Türkiye, Ukraine, United States of America, Uzbekistan (new).

Emerging Risk Countries:

China and United Kingdom



AUSTRALIA BORDER FORCE HOURS

Day	Time	
Weekdays	Perth	0800 – 1600 Hours
	Brisbane	0800 – 1630 Hours
	Sydney Melbourne Adelaide	0800 – 1630 Hours
Saturday & Sunday		Closed
Overtime		Subject to approval

DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY

Day	
Weekdays	0830 – 1600
Saturday and Sunday	Closed
Overtime	Processing and inspection outside of hours, including weekends, are subject to overtime, and require prior arrangement



DUTIES AND TAXES

The following types of duties and taxes may apply:

- Excise duty
- Anti-dumping and countervailing duties
- Import processing charges and biosecurity cost recovery charges
- Australian Goods and Services Tax (GST) rate of 10%



CALCULATION OF DUTY AND TAX

Import custom Duty = AUD FOB value x duty %
(Duty rates are calculated on FOB)

Import Goods & Service Tax (GST) = (CIF + duty) x GST rate

Goods & Service Tax (GST) Rate = 10%



CALCULATION OF DUTY AND TAX (CONT.)

CIF Incoterm

Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).

HS Code: 6601.99.00

CIF value: USD 100,000 (based on Commercial Invoice)

Freight: USD 9,000 (based on HAWB)

Insurance: USD 225

(insurance should be obtained from the importer, otherwise its 0.25% on FOB value)

FOB value : USD 90,775 (after deduction)

Customs Value: AUD 133,493 (exchange rate USD 0.68)

VOTI: AUD 153,734 (CIF + Duty)

(Value of Taxable importation)

Imp Duty rate: 5% AUD \$6,675

Imp GST: 10% AUD \$15,373 (VOTI x 10%)

** Exchange Rate used here is for example ONLY*

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CALCULATION OF DUTY AND TAX (CONT.)

FOB Incoterm

Example

Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).

HS Code: 6601.99.00

FOB value: USD 100,000 (based on Commercial Invoice)

Freight: USD 9,000 (based on HAWB)

Insurance: USD 225

(insurance should be obtained from the importer, otherwise its 0.25% on FOB value)

Customs Value: AUD 147,059 (exchange rate USD 0.68)

VOTI: AUD 167,978 (CIF + Duty)

(Value of Taxable importation)

Imp Duty rate: 5% AUD \$7,353

Imp GST: 10% AUD \$16,798 (CIF + Duty) x 10%

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YOU'D BE SURPRISED HOW FAR WE'LL GO FOR YOU.®

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