



Import Customs Guide Australia

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<p>Removal goods</p>	<ul style="list-style-type: none"> ▪ OBL or AWB. ▪ Fully completed Customs Form B534. (Version 6/00 only). ▪ Scanned copies are OK in all States however electronic signatures will not be accepted. ▪ Passport ID and signature page/s required for clearance and signature on the B534 must match passport. Any changes must be initialled. ▪ A blank copy of the current Unaccompanied Personal effects Statement (B534 form) can be downloaded from the Australian Customs website at https://www.abf.gov.au/form-listing/forms/B534e.pdf ▪ Inventory of goods in English. ▪ Owner-packed goods require list of contents (in English) from owner. ▪ Copy of Identification page and Visa from owner's passport. NOTE: Passport photo page of owner of goods who is completing B534 is required. Passport photo page of other persons travelling with owner are not required. ▪ Visa grant letter where visa stamp is not in passport for non-Australian citizens. ▪ Full name and Australian residential address of Owner must be provided to obtain clearance. Please note a Post Office Box or Business address is not acceptable. ▪ If importer has been in Australia longer than 	<ul style="list-style-type: none"> ▪ Who may import Unaccompanied Personal Effects Consignments into Australia: <ul style="list-style-type: none"> ▪ Returning Australian citizens or non-citizens with long stay/permanent residence visa only who are entering Australia to take up residence after a period of residence of more than 12 months outside Australia. Unless the shipment qualifies to be considered as Unaccompanied Personal Effects, then it will be subject to formal entry, tax and duty. ▪ All household and personal effects entering Australia are subject to a physical examination by the Department of Agriculture, Water and Environment (DoAWE). This examination is conducted at DoAWE 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 importer's residence in Australia. ▪ Items of interest to DoAWE include all items that may have come into contact with soil 	<ul style="list-style-type: none"> ▪ The customs B534 may be completed by the owner abroad prior to the shipment of his goods, or in Australia upon their arrival. Original customs forms are not required for clearance purposes. All sections must be completed and each page signed and dated. ▪ The owner's goods may be cleared through customs in advance of the owner's arrival.. ▪ In all states, the Australian Border Force (ABF) 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. ▪ ABF require all cargo to be reported to customs before the goods arrive. The specified time frame for reporting sea shipment is 48 hours prior to arriving at the first port of call in Australia, and no less than 2 hours before an airfreight shipment arrives at the destination airport. Failure to do this will result in the consignee being fined by the Australian Border Force. ▪ Please ensure pre advice notification

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	<p>12 months, an email of explanation to Australian Border Force will be required to explain why personal effects are being imported if owner of goods has not travelled within the last 12 months.</p>	<p>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.</p> <ul style="list-style-type: none"> ▪ Please note however prior cleaning and other treatment (Fumigation, steam cleaning etc.) does not ensure automatic clearance. DoAWE 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 subject to further treatment or destruction. Further information is available at http://www.agriculture.gov.au/travelling/moving-immigrating 	<p>including owner's 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.</p> <ul style="list-style-type: none"> ▪ Further information can be obtained from the Customs fact sheet at https://www.abf.gov.au/entering-and-leaving-australia/moving-to-australia/upe ▪ All personal and household effects consignments are subject to Quarantine examination and fees. The fees cover DoAWE Inspectors' attendance and entry processing, removalist's costs of licensing, software, administration, audit compliance, warehousing as well the unpacking and repacking items designated for inspection. Fees should be obtained from your designated Australian destination agent in advance.
<p>Diplomat's removals</p>	<ul style="list-style-type: none"> ▪ All clearances can be prepared electronically. ABF do not need to sight original yellow B615. Embassy completes the form and sends to ABF who will check, stamp and return to Embassy who will then provide a copy to Bond. For DoAWE inspection need to ensure copies of the LOA, B615 and stamped packing list are sighted by officer ▪ ALL correspondence to ABF and DoAWE needs to have DIPLOMATIC noted in the subject line. This will see an efficient turnaround for clearances from ABF and DoAWE. 	<ul style="list-style-type: none"> ▪ Duty free entry (if for personal use). ▪ Import of alcohol is allowed for diplomats but limited to annual quota agreed by the local Ministry of Foreign Affairs and the respective embassies in the country. 	<ul style="list-style-type: none"> ▪ Subject to Quarantine examination and inspection fees. ▪ Some Australian Ports of Arrival will require letter of authority on Diplomatic Letterhead to allow Quarantine examination

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	<ul style="list-style-type: none"> ▪ OBL or AWB. ▪ Inventory of goods. ▪ Copy of ID page of Passport. 		
<p>Inheritance, Deceased Estates</p>	<ul style="list-style-type: none"> ▪ Copy of will or certified relevant extract of will. ▪ Copy of death certificate (optional) OR ▪ Copy of the Death Certificate and Letter from the Executor. ▪ Statement explaining that the goods are the outcome of a deceased estate, the estimated value of the goods, the list of the goods and that they are not for re-sale. <p>LCL Packing declaration (if shipment is LCL) or FCL Packing declaration (if shipment is FCL) must be completed by the packer or supplier of the goods (in English) on their letterhead and must include that packer's/supplier's company's name and address on the letterhead. A sample Packing declaration is available at https://www.agriculture.gov.au/import/arrival/clearance-inspection/documentary-requirements/templates</p>	<ul style="list-style-type: none"> ▪ Duty free entry provided legatee is permanently domiciled in Australia and will not use the goods for trade or business purposes. 	<ul style="list-style-type: none"> ▪ Bequeathed goods are required to be formally entered through Customs (additional charges may apply).
<p>Pre charged refrigeration equipment included in Personal and/or Household effects consignments</p>	<ul style="list-style-type: none"> ▪ Customs Form B534. 	<ul style="list-style-type: none"> ▪ 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 however one off personal imports can be exempt from this Act and the import may meet the requirements for a low volume import exemption or other exemption. ▪ Further details can be sourced from the following website: 	<ul style="list-style-type: none"> ▪ 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

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		http://www.environment.gov.au/protection/zone/licences/importing-cars-boats-caravans	<p>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.</p> <ul style="list-style-type: none"> 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 Household effects.
Antiques	<ul style="list-style-type: none"> Customs Form B534. Lapada or BADA certificate of authenticity. 	<ul style="list-style-type: none"> Duty free entry for Bona Fide antiques (i.e. 100 years old or over). 10% GST is applied. If documentary evidence is insufficient Australian Border Force may direct verification via an approved Antiquity expert. Verification fees apply and will be directed to the importer. 	<ul style="list-style-type: none"> 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. See Fact Sheet at https://www.abf.gov.au/importing-exporting-and-manufacturing/importing/how-to-import/types-of-imports/importing-antiques
Precious metal objects		<ul style="list-style-type: none"> Duty free entry as Household and Personal effects. 	
Motor Cycles (With reciprocating internal combustion piston engines only)	<ul style="list-style-type: none"> Formal Customs Entry required. Vehicle import Approval. Registration and/or other proof of ownership documents as described in Motor Vehicles section. LCL Packing declaration must be completed by the packer or supplier of the goods (in English) on their letterhead and must include that packer's/supplier's company's name and address on the letterhead. A sample Packing declaration is available at 	<ul style="list-style-type: none"> All Motor Cycles are exempt Customs Duty and Luxury Car Tax but will attract 10% GST. The GST will be calculated on the VOTI as described in the Motor Vehicles section. 	<ul style="list-style-type: none"> Refer remarks in Motor Vehicles section.

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	<p>https://www.agriculture.gov.au/import/arrival/clearance-inspection/documentary-requirements/templates</p>		
<p>Other motorised vehicles</p>	<ul style="list-style-type: none"> ▪ Vehicle Import approval. <ul style="list-style-type: none"> ▪ All motorised (on and off road including kids' scooters, quad bikes and the like) including Australian return vehicle require import approval. Apply prior and get approval prior to shipping. DO NOT SHIP UNTIL APPROVAL IS GRANTED. 	<ul style="list-style-type: none"> ▪ 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 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. 	<ul style="list-style-type: none"> ▪ The latest information on the importation of motor vehicles can be obtained from the following web sites: <ul style="list-style-type: none"> ▪ Australian Border Force: https://www.abf.gov.au/importing-exporting-and-manufacturing/importing/how-to-import/types-of-imports/importing-a-motor-vehicle ▪ Vehicle Safety Standards: https://infrastructure.gov.au/roads/vehicle_regulation/bulletin/index.aspx
<p>Motor Vehicles</p>	<ul style="list-style-type: none"> ▪ Formal Customs Entry required. ▪ Copy of Passport. ▪ Registration papers. ▪ Sales invoice. ▪ Paid receipt. ▪ Vehicle Import Approval. ▪ OBL. ▪ B534. ▪ Refrigerant Compliance form (if vehicle fitted with refrigeration/air conditioning system). ▪ LCL Packing declaration (if shipment is LCL) or FCL Packing declaration (if shipment is FCL) must be completed by the packer or 	<ul style="list-style-type: none"> ▪ 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. ▪ All motor vehicles are subject to Customs Duty and / or GST. ▪ Customs value for vehicles purchased for the sole purpose of export to Australia can be based on the purchase price, for other vehicles an expert valuation will need to be 	<ul style="list-style-type: none"> ▪ The latest publication from the Vehicle Safety Standards is available from the following website: https://www.infrastructure.gov.au/vehicles/imports/new.aspx#vsscsc ▪ The appropriate application form is available from the following address: https://www.infrastructure.gov.au/vehicles/imports/registration_individuals.aspx ▪ Effective 6th March 2017, asbestos in motor vehicles is prohibited. Importers will be required to complete Asbestos Declaration confirming there is no asbestos in any component of the vehicle. The Australian

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	<p>supplier of the goods (in English) on their letterhead and must include that packer's/supplier's company's name and address on the letterhead. A sample Packing declaration is available at https://www.agriculture.gov.au/import/arrival/clearance-inspection/documentary-requirements/templates</p>	<p>done by an authorised independent valuer in Australia, and will be required to determine the customs value.</p> <ul style="list-style-type: none"> ▪ The Customs Duty is 5% of the FOB value. ▪ The GST payable is 10% on the VOTI. VOTI is the sum of (Customs Value + Duty + Overseas Freight + Insurance). ▪ There is a 33% Luxury car tax (LCT) payable on high value vehicles. The current LCT threshold 1st July 2019 is Motor Vehicles with a "... luxury car value ..." exceeding A\$67,525.00 (for specified fuel efficient vehicles \$75,526). ▪ The LCT of 33% is payable on the amount exceeding the threshold. E.g., Car having customs value of A\$80,000.00 The LCT will be calculated as A\$80,000.00 minus the threshold A\$67,525.00. The LCT of 33% is then applied. ▪ Vehicles over 30 years of age are Duty Free; if the vehicle has not been so substantially modified as to constitute a newly manufactured vehicle. ▪ Certain vehicles on which duties were paid when first imported into Australia, that have been exported from Australia and are being returned to Australia, are Duty Free and GST Exempt when meeting specified requirements. ▪ Certain Free Trade agreements will also reduce the Duty payable. ▪ The current rates of duty applicable are as follows: <ul style="list-style-type: none"> ▪ Passenger vehicles less than 30 years (new or used) including sedans, station wagons and 4 wheel drive vehicles. ▪ Customs Duty @ 10% - Duty = 5% GST @ 10% + LCT if applicable. 	<p>Border Force (Customs) currently express a zero tolerance policy in relation to imported motor vehicles and cycles regarding asbestos.</p> <ul style="list-style-type: none"> ▪ Importing motor vehicles and cycles that contain components, including gaskets, brake pads and clutch pads, that include asbestos is prohibited and is a serious offence and may be subject to penalties or prosecution; and may attract fines of up to \$180,000 or three times the value of the goods, whichever is the greater. ▪ The importation of motor vehicles into Australia is strictly controlled and there are no duty/GST free concessions available. This means that all vehicles will be subject to duty and/or GST, which will be calculated on the value of the vehicle. In addition high value vehicles will attract a Luxury Car Tax. ▪ There are also strict regulations for the registration of motor vehicles, including motorcycles for road use in Australia. All vehicles must comply with Australian Design Regulations which, in almost every case, will require modification to be undertaken to the vehicle to bring it up to the required standard. ▪ It is possible that in some instances a vehicle may not be able to be modified, or alternatively may require extensive modification so as to allow registration. ▪ All such modifications must be undertaken and certified by an accredited automotive

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		<ul style="list-style-type: none"> ▪ Passenger vehicles of 30 years of age or more: <ul style="list-style-type: none"> ▪ Customs Duty None ▪ GST @ 10% + LCT if applicable. ▪ Other vehicles (including “off road” 4 wheel drives): <ul style="list-style-type: none"> ▪ Customs Duty @ 5% ▪ GST @ 10% + LCT if applicable. ▪ Campervans & Mobile Homes: <ul style="list-style-type: none"> ▪ Customs Duty @ 10% Duty = 5% ▪ GST @ 10% + LCT if applicable ▪ Motor Cycles: <ul style="list-style-type: none"> ▪ Customs Duty None ▪ GST @ 10% ▪ LCT None ▪ Australian manufactured vehicles: <ul style="list-style-type: none"> ▪ 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 Border Force website at: https://www.abf.gov.au/importing-exporting-and-manufacturing/importing/cost-of-importing-goods/gst-and-other-taxes/luxury-car-tax-exemptions 	<p>engineer and can be a very costly undertaking which often results in an uneconomical situation arising in preparing a vehicle for road use.</p> <ul style="list-style-type: none"> ▪ 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: <ol style="list-style-type: none"> 1. The vehicle has been owned and used by the applicant for a continuous period of at least 12 months. 2. At the time the vehicle is imported, the applicant is: <ul style="list-style-type: none"> ▪ An Australian Citizen or an Australian Permanent Resident; or ▪ A person who has applied to become an Australian Citizen or an Australian permanent resident. 3. 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. 4. 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. 5. Have not imported a road vehicle owned by him or her within the year

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			<p>ending on the day on which the vehicle in respect of which the application is made is landed in Australia.</p> <ul style="list-style-type: none"> ▪ An Application for Vehicle Import Approval must be lodged with the Department of Infrastructure and Regional Development 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 Dept. of Infrastructure and Regional Development, 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 Department of Agriculture, Water and Environment (DoAWE) inspect all vehicles

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			<p>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, please refer to https://www.agriculture.gov.au/import/goods/vehicles-machinery#motor-vehicles-and-motorcycles</p> <ul style="list-style-type: none"> ▪ Road vehicles (and other equipment such as boats, caravans, etc.) equipped with an air-conditioner or a refrigeration system may require an import licence under the Ozone Protection and Synthetic Greenhouse Gas Management Act 1989. This Act controls the manufacture, import and export of ozone depleting substances (ODS) and synthetic greenhouse gases (SGG) in Australia. ▪ These substances are listed in Schedule 10 of the Customs (Prohibited Imports) Regulations 1956. It is an offence to import controlled ODS/SGG equipment without a licence. ▪ Before importing a road vehicle with an air-conditioner or refrigeration system, you must find out the type and quantity of gas contained in the equipment (if gassed) so that you can complete licensing and reporting requirements that are detailed at the Department of Environment (DoE) website. ▪ Specific requirements are available at: https://www.environment.gov.au/protection/

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			<p>ozone/licences-and-reporting/importing-cars-boats-caravans</p> <ul style="list-style-type: none"> You may not need to apply for an ODS/SGG equipment licence if the road vehicle is kept by you or a member of your household, and the road vehicle is owned by you (the importer) for at least 12 months prior to importation and is principally for your private use; or the air-conditioning or refrigeration system is degassed prior to being shipped to Australia. If you claim one of these exemptions you may be required to present documentary evidence to support your claim. These records should be kept for audit purposes.
<p>Sailing boats, Motor boats, Boats</p>	<ul style="list-style-type: none"> Registration documents. Purchase receipts. 	<ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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.

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		<p>importation into Australia, and</p> <ul style="list-style-type: none"> ▪ 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: <ol style="list-style-type: none"> 1. 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. Boats in this category 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. 	
<p>Non Motorised Caravans and Non Motorised Box, Boat or similar Trailers</p>	<ul style="list-style-type: none"> ▪ Registration documents. ▪ Purchase receipts. ▪ Vehicle Import Approval. 	<ul style="list-style-type: none"> ▪ 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: 	<ul style="list-style-type: none"> ▪ Refer remarks in motor car section. ▪ An 'Application For Vehicle Import Approval' must be lodged with the Dept of Infrastructure and Regional Development office in Canberra, prior to the arrival of the

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		<ul style="list-style-type: none"> ▪ 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. 	<p>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.</p> <ul style="list-style-type: none"> ▪ An application form can be sourced from the office of Vehicle Safety Standards website as follows: https://infrastructure.gov.au/roads/vehicle_regulation/bulletin/index.aspx
Firearms	<ul style="list-style-type: none"> ▪ 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 	<ul style="list-style-type: none"> ▪ Duty free entry provided the relative firearm licence is issued and the firearm passes a ballistic/safety inspection. 	<ul style="list-style-type: none"> ▪ The Australian Border Force 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		<ul style="list-style-type: none"> ▪ 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. 	<ul style="list-style-type: none"> ▪ 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.

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		<ul style="list-style-type: none"> ▪ Timber items containing bark will be ordered for treatment or destruction at the importer's expense. 	<ul style="list-style-type: none"> ▪ 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 Department of Agriculture, Water and Environment website at https://www.agriculture.gov.au/import/goods/plant-products
Alcoholic beverages	<ul style="list-style-type: none"> ▪ A complete list of all bottles, depicting the following: <ul style="list-style-type: none"> ▪ 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. ▪ Value. ▪ Country of production. 	<ul style="list-style-type: none"> ▪ All alcoholic beverages will be subject to customs duty and GST. ▪ Beer, Wine and Spirits all attract extremely high levels of duty and GST. ▪ Import of alcohol is allowed for diplomats but limited to annual quota agreed by the local Ministry of Foreign Affairs and the respective embassies in the country. 	<ul style="list-style-type: none"> ▪ 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		<ul style="list-style-type: none"> ▪ Import prohibited. 	
Tobacco	<ul style="list-style-type: none"> ▪ Permit from Home Affairs. 		<ul style="list-style-type: none"> ▪ Effective July 1, 2019, new law prohibiting the importation of tobacco products without written permission. <ul style="list-style-type: none"> ▪ The related permit is issued by the

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			<p>Department of Home Affairs.</p> <ul style="list-style-type: none"> For more information, consult: https://www.abf.gov.au/importing-exporting-and-manufacturing/prohibited-goods/categories/tobacco
<p>Cats and Dogs</p>	<ul style="list-style-type: none"> Permit to Import. Veterinary Certificates. 	<ul style="list-style-type: none"> Cats and dogs may only be imported from DOAWE (Department of Agriculture, Water and Environment), 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. 	<ul style="list-style-type: none"> Application forms for import permits can be obtained from the relevant Animal Quarantine Stations. Specific information can be sourced from the Department of Agriculture, Water and Environment web site at: https://www.agriculture.gov.au/cats-dogs

GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
Birds		<ul style="list-style-type: none"> ▪ The importation of birds is currently prohibited, with the exception of pigeons from approved countries and household pet birds from New Zealand. 	<ul style="list-style-type: none"> ▪ Full details can be sourced from the Department of Agriculture, Water and Environment website at: http://apps.daff.gov.au/icon32/asp/ex_query_content.asp
Certain feathers, furs, skins, tusks etc. and items/products manufacturer of/from animals coming under the protected species regulations		<ul style="list-style-type: none"> ▪ Importation of products from endangered species is prohibited. ▪ Other products are subject to inspection and treatment if necessary. 	<ul style="list-style-type: none"> ▪ Full details on restricted and prohibited imports are available from the Wildlife Protection Authority web site: <ul style="list-style-type: none"> ▪ https://www.environment.gov.au/biodiversity/wildlife-trade/law ▪ https://bicon.agriculture.gov.au/BiconWeb4.0/ImportConditions/Search/
Aircraft of all types, having not more than one propulsion motor	<ul style="list-style-type: none"> ▪ Registration documents. ▪ Purchase receipts. 	<ul style="list-style-type: none"> ▪ Duty and Tax free entry. 	<ul style="list-style-type: none"> ▪ 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 Australian Border Force 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		<ul style="list-style-type: none"> ▪ Australia applies the ISPM 15 standard related to the treatment of solid wood packaging and dunnage. 	

GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
		<ul style="list-style-type: none"> <li data-bbox="1144 217 1615 336">▪ All arriving solid wood packaging and dunnage must carry the ISPM15 mark indicating that all the timber has received appropriate treatment. <li data-bbox="1144 371 1615 459">▪ Failure to include the ISPM15 mark will result in either the timber being ordered for examination or mandatory treatment. <li data-bbox="1144 494 1615 678">▪ 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. 	



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