



**Australian
BORDER FORCE**

Private Small Craft and Yacht Importation Guide

A guide to assist in completing a Formal Import Declaration (FID) for Private Small Craft and Yacht Importations.



IMPORTANT INFORMATION

Australian Border Force import entry procedures are based on self-assessment by importers who should be aware of all their obligations: penalties may be imposed for the submission of incorrect or misleading information or for the omission of information to mislead. Details of the information requirements of importing a small craft or yacht can be located in this guide or located on the Australian Border Force official website.

Details for how to complete a full import declaration are contained in the Documentary Import Declaration Comprehensive Guide. Therefore while it is not a requirement, it is recommended that importers engage in the services of a customs broker to complete import entries and related clearance formalities.

Brokers specialise in the clearance of imported goods and are licenced by ABF. They may be contacted by reference to the Yellow Pages of local telephone directories under "Customs Brokers", or by contacting the local branch of the Customs Brokers and Forwarders Council of Australia.

Importers wishing to clear their own goods should contact their local ABF Office for advice on ABF requirements and operating hours. However, it is important to stress that the Australian Border Force and their officers do not complete import entries on behalf of importers.

All goods imported into Australia are subject to ABF Control until released or otherwise treated.

****Your vessel will be formally restricted to port of arrival until the importation process has been finalised****

IMPORTING A SMALL CRAFT OR YACHT

Yachts are subject to a general rate of duty of 5 per cent based on the customs value (basically the price paid) and 10 per cent GST calculated on the customs value plus international transport and insurance plus the duty.

Privately imported yachts are generally valued using the transaction method of valuation when purchased overseas new or second-hand for export to Australia. Circumstances where we may use an alternative method of valuation include such situations as where:

- the yacht was constructed by owner/labour;
- the yacht has been extensively modified since purchase;
- the purchaser and vendor are related parties and that relationship has influenced the purchase price;
- the original purchase price is too far removed in time.

In these instances the yacht will have to be valued by a marine surveyor in Australia. This valuation will be based on the market value and as such will include elements such as customs duty and GST. We'll have to deduct these elements plus overseas transport from the local valuation.

Where the yacht is sailed to Australia, overseas freight will be determined having regard to essential sailing costs incurred under the most commercially viable conditions. Such costs would include sailing expenditure necessarily incurred while the vessel is actually sailing (and entering and leaving) those ports of call on the most commercially viable route. It would not include any in port expenditure related to the vessel's period of stopover.

How is customs value established for a yacht?

Primary method

The primary method of valuing imported goods, including yachts, is the Transaction Value method. This means that the customs value is based on the price actually paid or payable for the vessel when it is sold for export to Australia. The Transaction Value method will be utilised to the greatest possible extent.

It is important to note that there are situations where yachts cannot be valued by the Transaction Value method. Some examples of those situations are:

- where there is insufficient reliable information or evidence that ABF can use to verify either that the sale occurred or the price paid or payable, i.e. where the purchaser cannot present to ABF at the port of importation satisfactory purchase documentation such as invoices, receipts, etc which verify the full purchase price of the vessel;
- where the vessel is not sold for export to Australia, for example if the vessel is built by owner labour and is imported by the owner (and is therefore not subject to a contract of sale);
- where the vessel is in a substantially different condition from when the contract of sale for export was concluded, for example:
 - the vessel has been damaged, or
 - its condition has substantially deteriorated, or
 - it has been extensively modified; and
- where the purchaser and the vendor are related parties (i.e., related through business or family) and that relationship has influenced the price of the vessel.

Where any of the above situations have occurred, the Alternate Methods of determining the Customs Value will be considered.

Alternate Methods of determining the Customs Value

There are several Alternate Methods to determine the Customs Value of privately owned vessels. However, to utilise these methods ABF needs to be in possession of relevant information including details of sales equivalent vessels which have occurred "about the same time" as the vessel to be valued. It is highly unlikely that the information necessary to utilise these valuation methods would be available to ABF and the application of these methods may therefore not be practical.

The Fall-Back Deductive Method will usually be the most appropriate method for establishing the Customs Value of privately imported vessels when it is unable to be determined using the previous methods. Simply put, the Customs Value is based on an Australian market appraisal of the vessel provided by an independent marine surveyor. This appraisal will include elements of freight to Australia, customs duty and GST. From such an appraisal, appropriate deductions may be made in order to calculate an amount equivalent to the FOB price of the vessel at its place of export.

Importer's responsibility to obtain an Australian valuation

Where an 'expert' appraisal is necessary to establish the value of the vessel, it is the importer's responsibility to obtain and pay for that service. Such appraisal must be to the satisfaction of ABF. Where ABF requires a further appraisal, the cost will be borne by ABF. Where the cost of the appraisal that the importer has paid can be substantiated that amount may be included in the deductions made to calculate the equivalent FOB price of the vessel.

Overseas freight

(i) *General provisions*

When determining the customs value, by either the primary method or one of the alternate methods, the cost of overseas freight (and of overseas insurance) is not included.

The cost of the overseas freight needs to be substantiated to the satisfaction of Customs.

Where the customs value is determined using the market appraisal method, the actual cost of overseas freight may be unknown. In that case, the cost of overseas freight will be assessed by ABF.

NOTE: The cost of overseas freight is not included for the purpose of calculating the customs value (and therefore the customs duty). That same cost is, however, included for the purposes of calculating the GST. The section on "How Is Customs Duty and GST Calculated on Imported Yachts?" provides further information.

(ii) *Self transported goods*

Self-transported goods includes a ship (or vessel) imported otherwise than in another ship or an aircraft. In other words, the vessel is sailed to Australia, and that is how it is imported. For example, an owner may construct a yacht and sail it to Australia. Or, a purchaser may enter into a contract of sale for an overseas vessel and arrange for the vessel to be sailed to Australia on the purchaser's behalf.

A reasonable allowance may be made for amounts paid or payable in respect of overseas freight. In the case of self-transported goods, that allowance may be made for such essential sailing costs that are necessarily incurred in sailing the vessel to Australia by the most commercially viable route.

The most commercially viable route may be taken as meaning that route that involves the minimum number of necessary stops for taking on essential supplies/fuel for a vessel of the class or kind that is imported.

Customs will disregard that part of the allowance claimed in respect of non-commercially viable segments of the voyage. For example, in a contract of sale of a yacht involving the sailing of the vessel from San Francisco to Sydney, the vessel may not necessarily travel by the most commercially viable route; in effect, a working holiday.

Guidelines as to what may be regarded as essential sailing costs are provided on below. It is important to note that any amounts claimed as part of the allowance must be substantiated to the satisfaction of ABF. This means that the owner must be able to produce relevant invoices, receipts, dockets etc to ABF to substantiate the claimed amount.

(iii) *Place of export*

As the allowance for overseas freight is a deduction to be taken into account when calculating the equivalent FOB price of the vessel at its place of export, it is very important that the legal place of export be determined.

Place of export means:

- if the yacht was packed in a container the place where this occurred;
- for a yacht not packed into a container, the place, or first place, the yacht was placed on board a ship for export;
- the place, or last place, in the country from which the yacht departed for Australia.

It is the importer's responsibility to provide sufficient reliable information to prove from which country the vessel was exported to Australia. For example, where the owner can prove that he/she made representations to apply for Migrant status prior to departure for Australia, this may indicate from which country the vessel was exported for Australia.

In situations where the owner is unable to provide sufficient reliable information regarding the country from which the vessel was exported to Australia, Customs will determine the place of export as the final port of call in the last country visited prior to the vessel arriving in Australia, and determine any allowance for overseas freight accordingly.

In relation to the port of export each case would need to be examined to determine the correct place of export. If a place of export cannot be found then the decision is normally the last port of departure. For example if a person picked a yacht up from the US and then spent an extended period sailing around the world and visiting various ports then you would assume that when they left the US their intention was **not** to sail to Australia so the various costs incurred along the way would **not** be essential sailing costs and in these circumstances consider the last port visited as the place of export and not the US port.

Likewise if a person left the US with the intention of sailing to Australia and due to mechanical issues/weather etc. was delayed in a port for an extended period of time it would be viewed that the place of export is the US. (Any costs incurred in port would not be considered as essential sailing costs). It is reasonable to include port stop overs in the most commercially viable route to restock supplies, fuel and any other items that would be essential for sailing; however extended periods in these ports would **not** be deemed the most commercially viable route.

(iv) Essential sailing costs

Essential sailing costs are those costs which may be used to determine the allowance for overseas freight. If an Australian market appraisal has been obtained as a basis for determining the customs value, overseas freight may be deducted from this appraisal when calculating the equivalent free-on-board (FOB) price of the vessel at its place of export.

Essential sailing costs relate to necessary expenditure incurred while the vessel is actually sailing between (and entering or leaving) those ports of call on the most commercially viable route. It would NOT include any in-port expenditure related to the vessel's period of stopover.

Where supported by sufficient reliable information, essential sailing costs would include:

- cost of maps, charts, pilot books, light/radio lists, sight reduction tables and similar printed navigational matter;
- air fares in getting crew to the pickup point;
- crew's hire/wages or forage allowance in lieu (NOTE: allowance is for minimum number of crew required to sail vessel of same class or kind, and will be based on expert advice where required);
- victual or food costs (NOT including alcoholic beverage/tobacco costs);
- NOTE: ABF may require expert advice from a suitable authority as to the average number of sailing days that it would take for a vessel of the same class or kind to sail from the place of export to Australia so as to determine an appropriate allowance for such victual costs.
- basic on-board medical supplies or first aid kit costs;
- bunkering or fuel/oil supply costs;
- official or commercial port, harbour, dock, mooring, sea canal, landing and similar costs; and
- Customs/Immigration fees for visas, entry, clearance and the like.

The following are NOT regarded as essential sailing costs for Customs valuation purposes:

- items that normally form part of a sea-going vessel's fittings or equipment such as ship's radio, radar equipment, compasses, signal flags, and any safety equipment such as life jackets, flare guns etc that would normally be included in the vessel's current Australian market appraisal upon importation; and
- any restoration or modification costs incurred in respect of the vessel or its equipment during the voyage from the place of export to Australia. Such costs would improve the vessel's condition and so their value would be reflected in the vessel's current Australian market appraisal upon importation.

In all cases ABF will ensure that the total of allowable costs as outlined above does not exceed the estimated costs of overseas freight, for the transportation of a vessel of the same class or kind, from the place of export to Australia, under the most commercially viable conditions.

It is important to note that ABF will not have regard to any costs for the above-mentioned sailing expenditure unless the owner can substantiate such costs by sufficient, reliable documentary evidence.

Port Stop Overs - the Australian Border Force website states that any costs incurred in Port (ie meals wages etc.) are not included in essential sailing costs

If you require an Essential sailing cost Calculator, email darwin.shipping@abf.gov.au.

Which Method of Valuations Should I use?

When calculating valuation methods for yachts and small crafts there are two methods of valuation.

Method 1- Transaction Value Method: In order to use the transaction value method you need an import sales transaction (as defined in s.154 (1) of the Act). That is you need a contract of sale for the importation of the goods into Australia.

So if a person purchases a yacht from overseas with the intention of importing it into Australia then the transaction value method is an appropriate method of valuation in the circumstance (assuming the sale is within a reasonable time frame) and the customs value will be based on this transaction value (allowing for any adjusted price, price related costs currency conversion).

When the importer is using the transaction value method for valuing a yacht then the customs value is calculated as per s.161 of the Act and duty will be paid on this amount (that is the purchase price of the yacht including price related costs and adjusted price). The essential sailing costs are then added to this amount as part of the VoTI and GST calculated on this total amount. (That is there is no deduction from the customs value for essential sailing costs) This becomes the overseas freight component of the importation.

Method 2- The Fall-back Method: There are a number of occasions where there will be no import sales transaction or the transaction is so far removed in time to when the yacht is imported (ie extended world travel prior to yacht coming to Australia etc.) that the transaction value method cannot be used. Other situation could be:

- the yacht was constructed by owner/labour;
- the yacht has been extensively modified since purchase;
- the purchaser and vendor are related parties and that relationship has influenced the purchase price;
- or
- the original purchase price is too far removed in time.

If there is no import sales transaction then an alternative method of valuation must be explored (as set out in s.159 of the Act) by the importer to determine an appropriate valuation method. The importer cannot use the

other methods of valuation and we end up at the fall back method of valuation in which we again examine the various methods of valuation but in a more flexible way.

An acceptable method is the fall back deductive method in which we have the yacht appraised by an expert appraiser at *'wharf side'* in order to obtain a value that can be used to calculate the customs value of the yacht.

When the valuation is based on the deductive fall back method (i.e. expert appraisal) that is the landed cost then in order to get back to an FOB value the essential sailing costs (if self-transported) or the actual overseas freight and insurance paid (if the yacht had been cradled) is deducted from the landed value appraisal so that a customs value (at FOB level) can be determined for the imposition of duty. The essential sailing costs/or overseas freight and insurance cost is then added back onto these figures in order to obtain a VoTI for GST purposes.

**Note-* some confusion may arise especially if the goods have been self-transported from their place of export. Essential sailing costs are in effect the overseas freight and insurance.

INCOTERMS

International Commercial Trade Terms, or Incoterms for short, are selling terms buyers and sellers use so they can communicate which party is responsible for the tasks, costs, and risks associated with transferring the goods to the buyer when trading internationally. These are legally binding agreements published by the International Chamber of Commerce (ICC), and followed by virtually all countries.

- **EXW – Ex Works or Ex-Warehouse:** The seller is responsible for packing the products and making the goods available. The cargo is transferred to the buyer while the freight is still at the seller's site. The buyer is then responsible for exporting, shipping, and importing the cargo to their destination.
- **FCA – Free Carrier:** The seller is responsible for transporting the cargo to a defined destination within the seller's country, usually a shipping terminal. Once the load has arrived at the designated destination, the shipment transfers to the buyer, the buyer then must pay the freight charges and fulfill the importing and delivery process. Depending on the named place, the cargo is either exported by the seller or the buyer.
- **FAS – Free Alongside Ship:** The seller must manage the full export process of the cargo until the goods are alongside the ship or other mode of transport. Once alongside the ship, the risk is transferred to the buyer. The buyer is responsible for loading the cargo onto their desired vessel and shipping the goods to their final destination.
- **FOB – Free On Board:** The seller must manage the full export process of the cargo, and load the products on the ship. Once the cargo has been safely loaded, the products transfer to the buyer. The buyer must pay for the freight costs that transport the goods to their destination and is responsible for all import costs.
- **CFR – Cost and Freight:** The seller is responsible for transporting the cargo to the buyer's port. Once the goods have arrived at the port, the responsibility transfers to the buyer. The buyer then must unload the cargo and import the goods into the destination country, followed by importing and delivering to the final destination.
- **CIF – Cost, Insurance & Freight:** The seller is responsible for the costs to ship and insure the cargo to the buyers requested port. Once the goods arrive at port, the responsibility of the goods transfers to the buyer. The buyer then must cover the costs to unload, import, and deliver their shipment. CIF requires the seller to purchase freight insurance.

- **CPT – Carriage Paid To:** The seller must ship and unload the cargo from the vessel at the defined place of delivery. Once the goods are unloaded, the cargo transfers to the buyer, who is then responsible for importing and transporting the freight to the final destination.
- **CIP – Carriage & Insurance Paid:** The seller must cover the costs to ship and insure the cargo to the defined place of delivery. The shipment transfers to the buyer after the cargo is unloaded and delivered to the terminal. After the goods are unloaded and delivered to the defined terminal, the shipment transfers to the buyer. The buyer must import and fulfill the remainder of the shipping process to move the goods to the final destination. CIP requires the seller to purchase freight insurance.
- **DAP – Delivered at Place:** The seller must deliver the cargo to the final, defined destination. Once delivered the cargo transfers to the buyer. The buyer must unload the shipment from the truck. The buyer is also responsible for import duty, taxes, and customs clearance.
- **DPU – Delivered at Place Unloaded:** The seller must deliver and unload the cargo to the final destination. Once the shipment is successfully unloaded at the buyer's warehouse, the responsibility transfers to the buyer. The buyer is responsible for import duty, taxes, and customs clearance.
- **DDP – Delivered Duty Paid:** The seller is responsible for delivering the cargo to the final destination, and paying the import duty, taxes, and customs clearance. Once the cargo arrives at the destination, the responsibility transfers to the buyer, who must cover the costs to unload the shipment. DDP is the only Incoterm that requires the seller to pay all duty charge

Australia values imported goods at the Free on Board (FOB) level that is from the place of export. Overseas freight and insurance is not included in the customs value of the goods for duty calculation purposes (but is included as part of VOTI for GST purposes).

HOW IS CUSTOMS DUTY AND GST CALCULATED ON IMPORTED YACHTS?

The customs duty payable is currently set at 5% of the customs value. The amount of GST payable to Customs on the importation of a yacht is 10% of the Value of the Taxable Importation (VoTI).

The VoTI is the sum of:

- the customs value of the yacht; plus
- the amount paid or payable for the international transport of the yacht to its final destination in Australia (see under the heading 'Overseas freight') and to insure the yacht for that transport; plus
- the customs duty payable on the yacht.

EXAMPLE

For a yacht where the Customs value is \$100,000.00 the duty rate 5% and international transport and insurance is \$5,000.00 the calculation would be:

	Customs Value \$100,000.00
+	International Transport and Insurance \$5,000.00

+ Customs duty @ 5% = \$5,000.00
= VoTI%110,000.00

GST (VoTI @ 10%) = \$11,000.00

Total amount payable is:
\$5,000.00 (Customs duty)
+ \$11,000.00 (GST)
= **\$16,000.00**

RE-IMPORTING A SMALL CRAFT OR YACHT

When a small craft departs Australia for a place overseas, the vessel is exported and an export declaration is required. On return a Full Import Declaration (FID) for Returning Australian Goods should be lodged and presented to the ABF, before ABF and DAFF clearance can be granted.

Goods returned to Australia in an unaltered condition and with unchanged ownership are non-taxable importations. Yachts are not subject to a general rate of duty of 5 per cent nor 10 per cent GST. If alteration or changes have been completed on your yacht then Duty and GST may be payable on the modifications only, along with a document processing fee.

The Guidelines to Schedule 4 of the Customs Tariff Act 1995 (the Customs Tariff) are designed to explain the administration and eligibility of the new and revised Schedule 4 concessions. These guidelines can be found on the internet: [Guidelines to Schedule 4 - 1 November \(abf.gov.au\)](#)

Schedule 4 of the Customs Tariff lists 55 concessional items covering various goods and user categories in respect of which concessional rates of import duty are payable. Schedule 4 delivers a range of policy objectives, including industry assistance and the implementation of tariff concessions arising from international treaties.

The new Schedule 4 has revised concessional items and descriptive headings for each concessional item grouping, for example "Goods of a scientific, educational or cultural kind". Further, Schedule 4 continues to deliver a range of policy objectives, including industry assistance and the implementation of tariff concessions arising from international treaties. The scope of concessions and the duty rates have not been affected.

Most concessions that apply to "goods as prescribed by by-law" now have new by-laws some of which have been reworded to improve clarity. Some concessions that apply to "goods as prescribed by by-law" will operate through individual determinations rather than standing by-laws.

Goods that are returned to Australia - Item 17 – Goods exported and returned to Australia in an unaltered condition also require the use of a By-Law.

Reference to the correct By-Law can be found in the internet: [Schedule 4 by-law \(abf.gov.au\)](#)

PROCESS

STEP 1: Read information on ABF website regarding importing a yacht
<https://www.abf.gov.au/imports/Pages/How-to-import/Importing-a-yacht.aspx>

STEP 2: Complete the following documentation:

- B319- 'Registering as a Client in the Integrated Cargo System'
- B650- 'Import Declaration'
- Valuation- Essential Sailing Cost

NOTE: ABF forms and additional information guide can be located at

<https://www.abf.gov.au/importing-exporting-and-manufacturing/importing/how-to-import/import-declaration>

STEP 3: Submit the following completed documentation **in person** to:

Client Services
Australian Border Force
21 Lindsay Street, Darwin NT 0810
Phone: 0477300115

Email: ntclientservices@abf.gov.au Note: Email lodgement is only for those who reside outside a 50klm radius of Customs House NT.

- B319- 'Registering as a client in the Integrated Cargo System'
- B650- 'Import Declaration'
- A copy of the vessels bill of sale or independent valuation
- A copy of the vessel registration
- Valuation- Essential Sailing Costs spread sheet (*if required*)
- Copy of logbook for port departures for proof of 'most commercially viable route to Australia'
- 100 points of Identification – list in the link below

<https://www.abf.gov.au/imports/files/fact-sheets/eoi-document-requirements.pdf>

Note: 100 Points of Identification exemption - Visitors to Australia: An international travel document may be accepted as sufficient E01 if the person:

- was not ordinarily a resident in Australia immediately before their arrival, or
- Has been in Australia for less than six weeks.

You must be able to produce, when required, any relevant documentation relating to the import. This may include but not limited to: a Bill of Sale, purchase documents, invoices, insurance papers, proof of ownership, length of ownership, residential status and details of freight movements and charges.

After receipt of complete and accurate documents, ABF aims to advise by the close of business of the next working day on whether the goods can be cleared, require further information or require a ABF examination. Should all documentation received satisfy the requirements the first stage of the processing of your importation will begin.

STEP 4: You may receive some community protection questions that are a requirement of the process; you will be requested to print, answer, sign and return that document to the advised contact for the next stage of the process.

The advice will contain an "Import Declaration Number" that you will need to provide to the following agencies if asked for.



The Department of Agriculture (DAFF) to make arrangements for any quarantine treatments. All payment and requirements by DAFF will need to be finalised prior to being issued with an ABF Payment Advice. Importation process will be required via their online system (COLS) <https://online.agriculture.gov.au/cols>. Assistance for this process can be obtained by calling 1800 900 090.

STEP 5: A Payment Advice will be issued to you and payment can be made by the methods stated on the payment advice.

STEP 6: Once payment has been cleared the ABF Process will be complete and an "Authority to Deal" certificate will be provided.

FORMS

1. Registering as a client in the Integrated Cargo System - B319

 <p>Australian Government Australian Customs Service</p>	<p>Registering as a client in the Integrated Cargo System</p>			
<p>NOTICE: The following information is required so that Customs can properly identify you and your electronic communications through the Integrated Cargo System. The information you provide will be given to the Australian Bureau of Statistics and the Australian Taxation Office. Depending on the nature and content of your electronic communications with Customs, this information may also be passed to other agencies.</p>				
 <p>If this form was completed by a business with fewer than 20 employees, please provide an estimate of the time taken to complete this form.</p> <div style="display: flex; justify-content: flex-end; gap: 20px;"> <div><input type="text"/> Hours</div> <div><input type="text"/> Minutes</div> </div>				
<div style="border: 1px solid black; padding: 2px 10px; background-color: #333; color: white;">Print</div>				
<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Client has an ABN - <i>Complete Parts A and D</i> <input type="checkbox"/> Client is an organisation without an ABN - <i>Complete Parts B and D</i> <input type="checkbox"/> Client is an individual without an ABN - <i>Complete Parts C and D</i> </div> </div>				
Part A - Client has an ABN				
Company name (if applicable):	ABN: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
Part B - Client is an organisation without an ABN				
Name of organisation:				
Part C - Client is an individual without an ABN				
Title:	First name:	Second name:	Family name:	Suffix:
Part D - All clients				
Business address (must be a street address, not a PO box address):			Suburb or town (mandatory):	
State/Territory (mandatory):		Postcode (mandatory):	Country (mandatory):	
Postal address (if different from above):			Suburb or town:	
State/Territory:		Postcode:	Country:	
Contact name:			Email:	
Telephone (business):	Telephone (after hours):	Mobile:	Fax:	
Contact purpose (for example, to lodge export declarations):				
Role requested: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 40%;"> <input type="checkbox"/> Exporter <input type="checkbox"/> Exporter agent <input type="checkbox"/> Importer </div> <div style="width: 55%;"> <input type="checkbox"/> Other role (please specify): </div> </div>				
Client registration lodged by:			Telephone number:	
Signature:			Date: / /	
Customs use only				
Client registered with Customs Client ID or ABN:				

B319 (JUL 2004)

2. Import Declaration (N10) – B650

To assist with completing the Import declaration (N10) – B650 the Documentary Import Declaration Comprehensive Guide can be found on the internet: [doc-import-declaration-guide.pdf \(abf.gov.au\)](#)

Australian Government
Department of Home Affairs

Import declaration (N10)

Approved Form Section 71K of the Customs Act 1901

NOTICE: The following information, including personal information, is required to be reported under section 71K of the Customs Act 1901 in order to ensure that your goods are properly cleared for delivery into home consumption. Information provided on this form may be disclosed to other agencies, including the Australian Bureau of Statistics and the Australian Taxation Office. If you are required to hold a permit to import these goods, the permit details will also be given to the relevant permit issuing agency. Any false or misleading statements may result in penalty action under section 243T or 243U of the Customs Act 1901. Personal information is collected, used, stored and disclosed by the Department of Home Affairs (the Department) in accordance with the Australian Privacy Principles in schedule 1 of the Privacy Act 1988. Further information regarding how the Department collects, stores, uses and discloses personal information may be found in form 1442 Privacy notice available at [www.homeaffairs.gov.au/forms/documents/1442.pdf](#). More information about how the Department handles personal information can be found in the Department's Privacy Policy at [www.homeaffairs.gov.au/about/access-accountability/plans-policies-charters/policies/privacy](#).

Please open this form using Adobe Acrobat Reader. Either type in the fields provided or print this form and complete it using a pen and BLOCK LETTERS. Tick where applicable ☒

☐ Import declaration (s71A) OR ☐ Return in relation to special clearance goods (s70(7))

Official Use Only
Declaration ID

IMPORTANT! Please complete sections A, B and C of this form

SECTION A

Owner details – Owner name		Owner ID (ABN, ABNCAC or CCID)		Owner reference		Biosecurity inspection location	
Contact details – Owner phone				Owner fax		Owner email	
Home ()		Work ()		Mobile ()			
Destination port code		Invoice term type		Valuation date		Header valuation advice number	
						EFT payment indicator (Please tick one only) <input type="checkbox"/> YES <input type="checkbox"/> NO	

Valuation elements type	Amount	Currency
a. Invoice total		
b. Overseas freight		
c. Overseas insurance		
d. Packing costs		
e. Foreign inland freight		
f. Landing charges		
g. Transport and insurance		
Free on board		
Cost insurance and freight		

☐ PAID UNDER PROTEST INDICATOR You MUST attach a statement of the reasons for protesting the payment of duty.

☐ AMBER STATEMENT/REASON: If you are uncertain about information included in the declaration, or omission of information from that declaration, and consider that as a result the declaration may be false or misleading in a material particular, you must specify the reasons for that uncertainty. (Must be included as an attachment)

DECLARATION
I, _____ "the owner of the goods/agent
of the owner hereby acknowledge that this Import declaration of _____ pages is true and correct.

Signature of "the owner of the goods/agent of the owner" _____
(*Delete which is not applicable)

Date _____

is10 (Design date 03/19e) – Page 1

Import declaration (N10) – Transport details

SECTION B Please complete the section relevant to the mode of transport for your goods along with the delivery address details.

AIR	Mode of transport	AIR		Airline code	Loading port		First arrival port	
	Discharge port			First arrival date	Gross weight		Gross weight unit	
	Line details	Line number	Master Air Waybill number	House Air Waybill number	Number of packages	Marks and numbers description		

OR

SEA	Mode of transport	SEA		Vessel name	Vessel ID		Voyage number		Loading port	
	First arrival port			Discharge port	First arrival date		Gross weight		Gross weight unit	
	Line details	Line number	Cargo type	Container number	Ocean bill of lading number	House bill of lading number	Number of packages	Marks and numbers description		

OR

POST	Mode of transport	POST		Parcel post card number(s)	Gross weight		Gross weight unit		Number of packages	
	Discharge port			First arrival date	Gross weight		Gross weight unit		Number of packages	
	Line details	Line number	Cargo type	Container number	Ocean bill of lading number	House bill of lading number	Number of packages	Marks and numbers description		

OR

OTHER	Mode of transport	OTHER		Department receipt for goods number	Number of packages		Loading port		First arrival port	
	Discharge port			First arrival date	Gross weight		Gross weight unit		Number of packages	
	Line details	Line number	Cargo type	Container number	Ocean bill of lading number	House bill of lading number	Number of packages	Marks and numbers description		

DELIVERY ADDRESS

IMPORTANT! Please complete delivery address details

Name		Address			
Locality	State	Postcode	Country	Contact phone number	
			AUSTRALIA		

is10 (Design date 03/19e) – Page 2

Import declaration (N10) – Tariff details

SECTION C

Line number		Supplier ID (CC/DI/ABN)				Vendor ID (ABN/ARN)			
Supplier name						Tariff classification number		Stat. code	
Related transaction indicator (Please tick) <input type="checkbox"/>		Valuation basis type		Treatment code		GST exemption code		Establishment code	
Goods description						Quantity		Unit	
Valuation elements		Type	Amount	Currency	Origin and preference	Origin country	Preference origin country	Preference scheme type	Preference rule type
		Price							
					Treatment instruments	Instrument type		Instrument number	
					Tariff classification instruments	Instrument type		Instrument number	
Additional information								Producer code	

Line number		Supplier ID (CC/DI/ABN)				Vendor ID (ABN/ARN)			
Supplier name						Tariff classification number		Stat. code	
Related transaction indicator (Please tick) <input type="checkbox"/>		Valuation basis type		Treatment code		GST exemption code		Establishment code	
Goods description						Quantity		Unit	
Valuation elements		Type	Amount	Currency	Origin and preference	Origin country	Preference origin country	Preference scheme type	Preference rule type
		Price							
					Treatment instruments	Instrument type		Instrument number	
					Tariff classification instruments	Instrument type		Instrument number	
Additional information								Producer code	

4450 (Design date 03/19a) – Page 3