

Goods	Documents required	Customs Prescriptions	Remarks
Removal goods	OBL or AWB.	Who may import Unaccompanied Personal	The customs B534 may be completed by
	 Fully completed Customs Form B534. (Version 6/00 only). Scanned copies are OK in all States however electronic signatures will not be accepted. 	Effects Consignments into Australia: 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	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.
	Passport ID and signature page/s required for clearance and signature on the B534 must match passport. Any	more than 12 months outside Australia. Unless the shipment qualifies to be considered as Unaccompanied Personal Effects, then it will be subject to formal	The owner's goods may be cleared through customs in advance of the owner's arrival.
	 A blank copy of the current Unaccompanied Personal effects Statement (B534 form) can be downloaded from the Australian Customs website at 	entry, tax and duty. 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-	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.
	 http://www.customs.gov.au/webdata/resourc es/files/b534.pdf. Inventory of goods in English. Owner-packed goods require list of contents (in English) from owner. 	for Australia. All household and personal effects entering Australia are subject to a physical examination by the Department of Agriculture (DOA). This examination is conducted at DOA approved premises and will cause delays of up to 14	Australian Customs 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
	 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. Full name and Australian residential 	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 Dept of Agriculture include all items that may have come into contact	the destination airport. Failure to do this will result in the consignee being fined by the Australian Customs Service. Please ensure pre advice notification 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.
	address of Owner must be provided	with soil and vegetation such as gardening	Further information can be obtained from the

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Goods	to obtain clearance. Please note a Post Office Box or Business address is not acceptable. If importer has been in Australia longer than 12 months, it may be required to clear the consignment via a formal Customs Entry.	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. DOA 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	Customs fact sheet at https://www.border.gov.au/Busi/Impo/Send All personal and household effects consignments are subject to Quarantine examination and fees. The fees cover DOA 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.
Diplomat's removals	 OBL or AWB Original 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 to allow Quarantine examination.
Inheritance, Deceased Estates	Copy of will or certified relevant extract of will.	Duty free entry provided legatee is permanently domiciled in Australia and will	Bequeathed goods are required to be formally entered through Customs (additional charges

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Goods	Documents required	Customs Prescriptions	Remarks
	Copy of death certificate (optional)	not use the goods for trade or business purposes.	may apply) if they have a value over AUD 1000. If the goods are valued under AUD 1000, a SAC entry is required (additional entry charges may apply).
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 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: http://www.environment.gov.au/protection/ozone/licences/importing-cars-boats-caravans	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 Household effects.
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.	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	

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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.	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.	Refer remarks in Motor Vehicles section.
Other motorised vehicles	Vehicle Import approval 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	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.	N.B. The latest information on the importation of motor vehicles can be obtained from the following web sites: Australian Customs Service: http://www.border.gov.au/Busi/Impo/Impo-1 Vehicle Safety Standards: https://infrastructure.gov.au/roads/vehicle_regul ation/bulletin/index.aspx
Motor Vehicles	 Formal Customs Entry required Copy of Passport Registration papers Sales invoice Paid receipt Vehicle Import Approval OBL 	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	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

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Goods	Documents required	Customs Prescriptions	Remarks
doods	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	an expert valuation will need to be done by an authorised independent valuer in Australia, and will be required to determine the customs value. Light The Customs Duty is 5% of the FOB value. Light The GST payable is 10% on the VOTI. VOTI is the sum of (Customs Value + Duty + Overseas Freight + Insurance).	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.
	been obtained. The latest publication from the Vehicle Safety Standards is available from the following website https://infrastructure.gov.au/vehicles/imports/process_overview.aspx The appropriate application form is available	 ☐ There is a 33% Luxury car tax (LCT) payable on high value vehicles. The current LCT threshold 1st July, 2014 is Motor Vehicles with a " luxury car value" exceeding A\$61,884.00 (for specified fuel efficient vehicles \$75,375). ☐ The LCT of 33% is payable on the amount exceeding the threshold. E.g. 	All such modifications must be undertaken and certified by an accredited automotive engineer and can be a very costly undertaking which often results in an uneconomical situation arising in preparing a vehicle for road use. There is some relief given to these
	from the following address: https://infrastructure.gov.au/vehicles/imports/ online_form.aspx	Car having customs value of A\$80,000.00 The LCT will be calculated as A\$80,000.00 minus the threshold A\$61,884.00. The LCT of 33% is then applied.	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
		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	 and glazing. To be eligible for a personally imported vehicle, an importer must meet the following criteria: 1. The vehicle has been owned and used by the applicant for a continuous period of at least 12

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Goods	Documents required	Customs Prescriptions	Remarks
		been exported from Australia and are being	months.
		returned to Australia, are Duty Free and GST	
		Exempt when meeting specified requirements.	2. At the time the vehicle is imported, the applicant is:
		Certain Free Trade agreements will also reduce the Duty payable.	 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 current rates of duty applicable are as follows:	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.
		Passenger vehicles less than 30 years (new or used) including sedans, station wagons and 4 wheel drive vehicles.	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.
		Customs Duty @ 10% - Duty = 5% GST @ 10% + LCT if applicable. Passenger vehicles of 30 years of age or more: Customs Duty None GST @ 10% + LCT if applicable.	5. 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.
			An Application for Vehicle Import Approval must be lodged with the Department of
		Other vehicles (including "off road" 4 wheel drives) Customs Duty @ 5% GST @ 10% + LCT if applicable. Campervans & Mobile Homes. Customs Duty @ 10% Duty = 5%	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.

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Goods	Documents required		Remarks
Goods	Documents required	Customs Prescriptions 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 Border Force website at http://www.border.gov.au/Busi/Impo/Impo- 1#Duty	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 (DOA) 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, please refer to http://www.agriculture.gov.au/import/vehicles-machinery/motor vehicles

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Goods	Documents required	Customs Prescriptions	Remarks
			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.
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: Boats of a kind propelled by	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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Goods	Documents required	Customs Prescriptions	Remarks
		manual or pedal power. 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 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 Dept 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. An application form can be sourced from the office of Vehicle Safety Standards website as

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			AUSTITALIA
Goods	Documents required	Customs Prescriptions	Remarks follows: https://infrastructure.gov.au/roads/vehicle_regulation/bulletin/index.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 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		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

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			Department of Agriculture website at
			http://www.agriculture.gov.au/import
	A semple to list of all bettles, devicting the		
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.	Cats and dogs may only be imported from DOA (Department of Agriculture), approved	Application forms for import permits can be obtained from the relevant Animal
	Veterinary Certificates.	countries, and must be accompanied by a	Quarantine Stations.
		valid Permit to Import.	Consider information and be accurated
		Dogs and cats must have been resident in	Specific information can be sourced from the Department of Agriculture web
		any of the approved countries for at least 6	site at
		months (or from birth), and during the period	http://www.agriculture.gov.au/cats-dogs
		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	

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		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.	
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 Department of Agriculture website at http://apps.daff.gov.au/icon32/asp/ex querycont ent.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 and 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.

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			AUSTRALIA
Goods	Documents required	Customs Prescriptions	Remarks
			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			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.

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