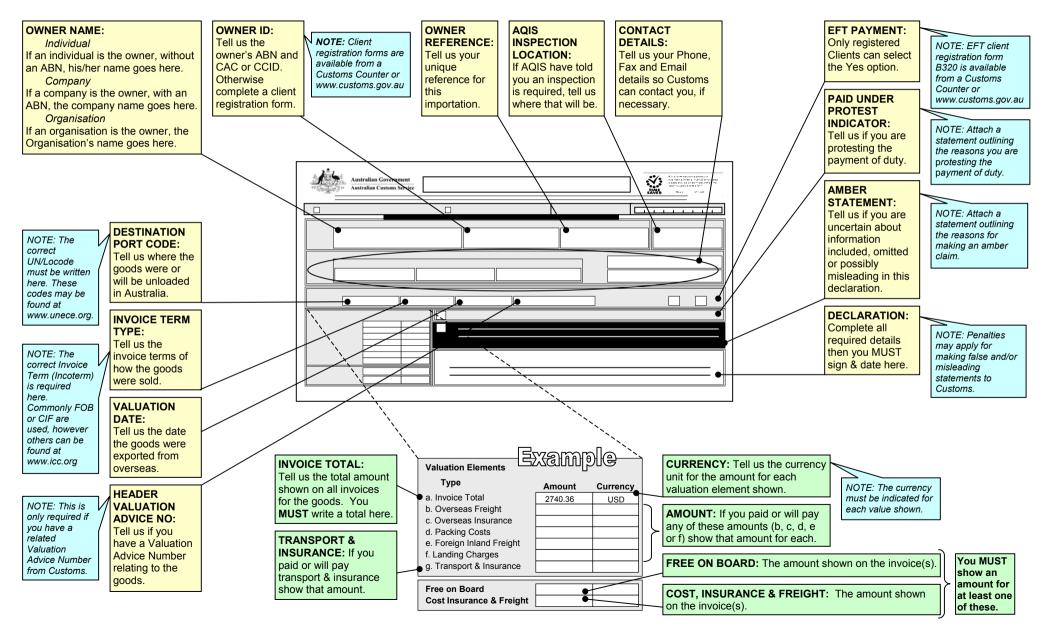


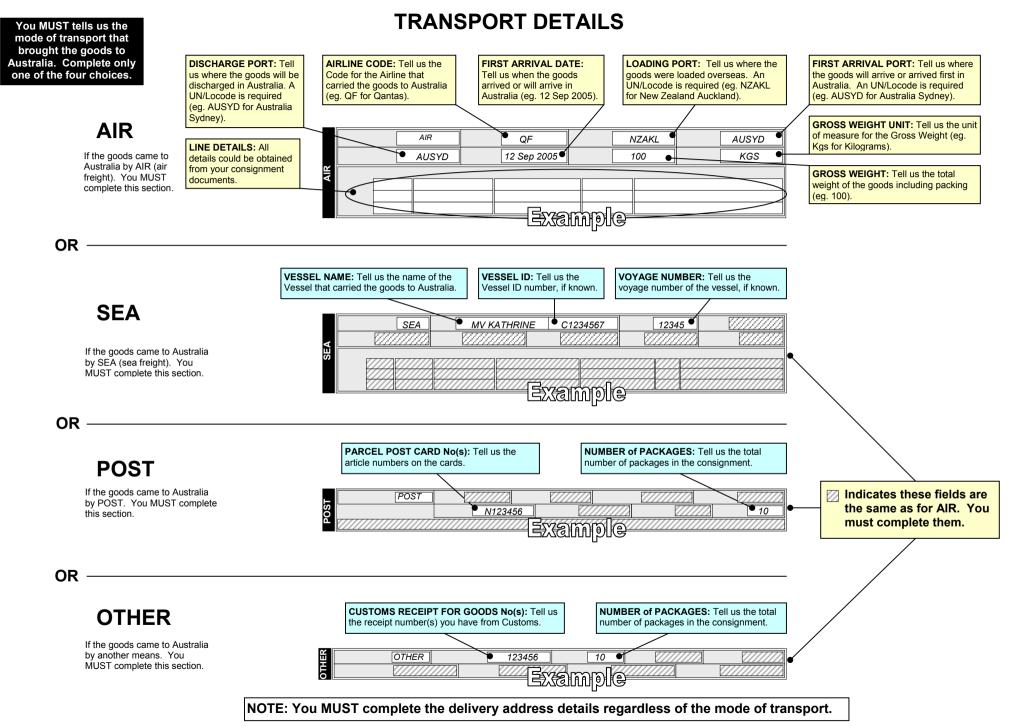
Australian Government

Australian Customs Service

Quick Reference Guide Completing an Import Declaration (N10) Form

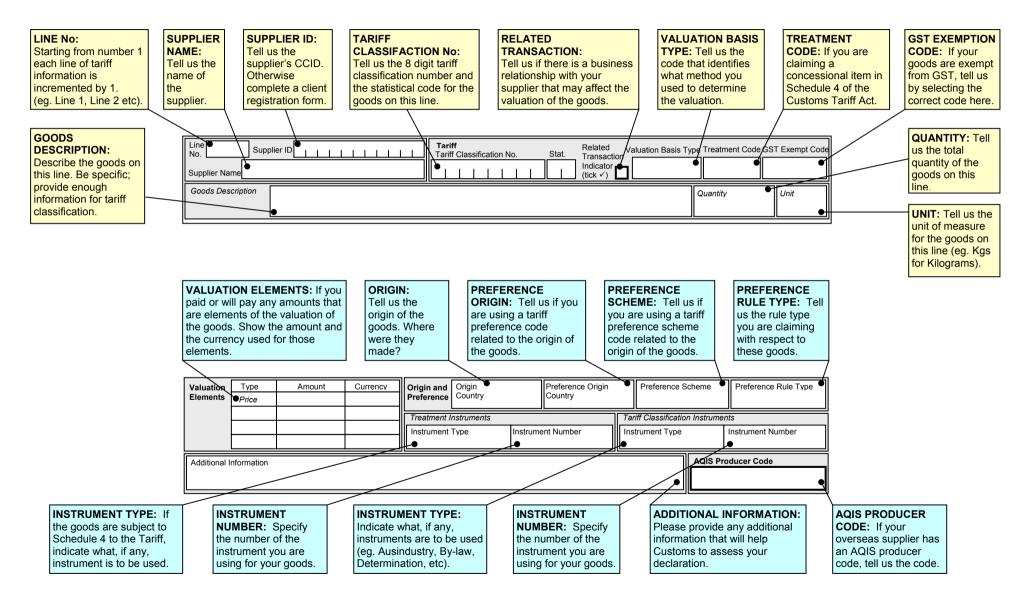
This guide DOES NOT cover every circumstance for making a documentary Import Declaration to Customs. It addresses the most common requirements in a declaration and briefly explains the key information fields. It is your responsibility to complete the Declaration with true and correct information before submitting this form to Customs. When necessary, refer to the comprehensive guide available at Customs Counters or at www.customs.gov.au. If you cannot complete the Import Declaration you may need the assistance of a Customs Broker.





TARIFF DETAILS

You MUST complete the tariff details for each type of goods you have imported or will import. One line for each tariff classification (and statistical code) is required. Here you must tell us what the goods are, the quantity of the goods and any treatment, preference or exemption from duty or GST you may be entitled to claim for the goods.



How to calculate the Duty and GST that is payable on your imported goods.

Duty rates payable are determined by the tariff classification for your goods. The *Customs Tariff Act 1995* (known as The Tariff) provides the Tariff classifications, duty rates, interpretive rules and information on Tariff Concession Orders, preference information, other concessions and exemptions that may apply to your goods. The Tariff is available at Customs Counters or at <u>www.customs.gov.au</u>. Duty is payable on the <u>Customs Value</u> of the goods.

GST applies to most imported goods. There are few exemptions from the GST, the main ones are on certain foodstuffs, some medical aids and imports that qualify for certain duty concessions. GST is applied at 10% of the value of the taxable importation (VoTI). Additional information is available from the Australian Taxation Office and at Customs Counters or at <u>www.customs.gov.au</u>.

Note: For imported goods the value of the taxable importation (VoTI) is the sum of:

The customs value (CV); Any duty payable; The amount paid or payable to transport the goods to Australia and to insure the goods for that transport. (T & I); and Any Wine Equalisation Tax (WET) payable.

A calculation guide only.

IMPORTANT: Other taxes, duty, concessions and LCT (Luxury Car Tax) may apply.

Imported goods that DO NOT include wines.			Imported goods that are wines.		
Customs Value	\$1000.00		Customs Value	\$1000.00	
Customs Duty @ 5% x \$1000	\$50.00		Customs Duty @ 5% x \$1000	\$50.00	
Т&І	\$150.00		Τ&Ι	\$150.00	
WET @ 29% of (CV + Duty + T & I)	\$0.00		WET @ 29% of (CV + Duty + T & I)	\$348.00	
VoTI	\$1200.00		VoTI	\$1548.00	
GST @ 10% of VoTI	\$120.00		GST @ 10% of VoTI	\$154.80	
TOTAL PAYABLE (Duty + WET + GST)	\$170.00		TOTAL PAYABLE (Duty + WET + GST)	\$552.80	

Additional Information

The information here are the data most commonly reported to Customs on Import Declarations. If you require additional information please refer to Customs counters or at www.customs.gov.au.

AUSTRALIAN PORT Sydney Mascot Melbourne Tullamarine Brisbane Brisbane Airport Adelaide Adelaide Airport Perth Fremantle Darwin	UN/Locode AUSYD AUMAS AUMEL AUTME AUBRA AUBRA AUBRA AUADL AUADA AUPER AUFRE AUDRW	Carria Carria Cost & Cost, Delive Delive Delive Ex Wo Free A Free O	ATION BASIS TYPE ge & Insurance Paid To ge Paid To & Freight Insurance & Freight red Duty Paid red Duty Unpaid red Ex Quay red Ex Ship orks Alongside Ship Carrier on Board	CODI CIP CFI CIF DD DD DE EX FAS FC/ FOI		GROSS WEIGH UNIT GRAM HECTOGRAM HUNDRED WE KILOGRAM OUNCE POUND QUINTAL TON TONNE 1000 POUNDS	
OVERSEAS PORT Singapore - Singapore United States - Honoli Hong Kong – Hong Ko United States – Los A China - Shanghai New Zealand - Auckla Great Britain – London Netherlands - Amster Germany - Hamburg Thailand – Bangkok	e S ulu U ong H ngeles U C and N n Heathrow G dam N	GSIN ISHNL ISHNL ISLAX I	AIRLINEIATA CQantas AirwaysFederal ExpressUnited Parcel ServiceSingapore AirlinesCathay Paciific AirwaysMalaysian AirlinesEmirates AirlinesGulf AirThai AirwaysJapan Airlines	QF FX 5X SQ	Sir Un Ho Ch Ne Gr Eu	ngapore Dollar ited States Dollar ng Kong Dollar ina Yuan w Zealand Dollar eat Britain Pound	HKD CNY NZD

You may calculate the total amount payable here. You do not need to make these calculations, Customs will calculate the Duty and GST liabilities for your Import Declaration.

Example

Line 1	Line 2	Line 3
Customs Value (CV)	Customs Value (CV)	Customs Value (CV)
Customs Duty @ x CV	Customs Duty @% x CV	Customs Duty @% x CV
T&I	Т&I	Т&I
WET @ 29% of (CV + Duty + T & I)	WET @ 29% of (CV + Duty + T & I)	WET @ 29% of (CV + Duty + T & I)
VoTI	VoTI	VoTI
GST @ 10% of VoTI	GST @ 10% of VoTI	GST @ 10% of VoTI
TOTAL PAYABLE (Customs Duty + GST + WET)	TOTAL PAYABLE (Customs Duty + GST + WET)	TOTAL PAYABLE (Customs Duty + GST + WET)