Thank you for your enquiry.

When the transaction value of a consignment is AUD$1000 or more, you are required to pay import duty and Goods and Services Tax (GST) upon arrival, prior to its release.

You can determine the duty rate of an item by locating its code. You should consult Schedule 3 of the current tariff classification guide on border.gov.au.

If importing an item manufactured in a country with which we have a free trade agreement, you should cross-reference your tariff code in the relevant schedule for that agreement, which you can locate via the same link. If your tariff code isn’t listed in the relevant schedule, there is no duty payable under the agreement. You will need to obtain a Certificate of Origin from the exporter to demonstrate the country from which your item originated.

Duty is calculated as a percentage of the purchase value of the consignment. GST, which is 10%, is charged on the purchase value + the duty, when applicable + the cost of transport and insurance, where applicable.

The import of all food-related products is regulated by the Department of Agriculture and Water Resources. They are responsible for administering two sets of requirement for imported foods, designed to protect Australia against biosecurity risks under the Biosecurity Act 2015, and address food safety as set out in the Imported Food Control Act 1992.

You can refer to this page on Agriculture’s website for information on the most common types of foods and related goods which are imported into Australia. If you cannot find information on the particular type of food you wish to import, you can search for it in Agriculture’s BICON data base.

Should you wish to contact Agriculture, you can do so on 1800 900 090, or you can submit a web enquiry here.

Kind regards,

Dru
Sydney Service Centre
Department of Immigration and Border Protection
www.border.gov.au

The information above is provided as a guide only and should be clarified by either lodging a formal advice request with the appropriate section of the Department of Immigration and Border Protection or employing the services of a licensed customs broker, if appropriate.

Important: The content in this e-mail is for information only and is not binding on the Department of Immigration and Border Protection as there may be insufficient information on which to base a decision. If this item is imported / exported, the Border Force Officer and the Immigration and Border Protection area that receives the item for clearance will make the decision as to whether or not the requirements of the Regulations are satisfied.

On 6/08/2017 3:45 AM, anpaola.herrera@gmail.com wrote:

This enquiry was submitted through the departmental website.

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