

IMPORTATION OF MOTOR VEHICLES, MOTOR CYCLES, CARAVANS, TRAILERS AND WATERCRAFT

Private motor vehicles may be imported into Australia subject to certain conditions.

Australian manufactured vehicles or returning 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.

As of 1 July 2021, the Road Vehicle Standards Act (RVSA) replaces the Motor Vehicle Standards Act 1989 (MVSA).

The operational aspects of the RVSA are contained in the Road Vehicle Standards Rules 2019 (the Rules). The RVSA, the Rules and other related legislation are collectively referred to as the Road Vehicle Standards (RVS) legislation.

Under the RVS legislation, before road vehicles can be provided to another person for road use in Australia for the first time, they must be entered on the [Register of Approved Vehicles](#) (RAV). The RAV is an online database of vehicles that meet the requirements of the RVS legislation and are approved for provision to the Australian market.

As of 1 July 2021, all new applications must be submitted through the Road Vehicle Regulator ([ROVER](#)) online IT service. It manages the RVS legislation application and approval process. Most applications after 30 June 2021 will not be accepted through the Vehicle Import System (VIS). Only manufacturers or importers who hold an MVSA section 10A(3) low volume approval or who are seeking to import low ATM trailers may continue to apply through VIS until 30 June 2022.

Transitional arrangements

Generally, new MVSA single vehicle applications will not be accepted from 1 July 2021. However, applications submitted before 1 July 2021 will still be assessed and decided under the MVSA.

A limited range of MVSA approval pathways are still available during the transitional period from 1 July 2021 to 30 June 2022. These include:

- Specialist and enthusiast vehicles modified under the Registered Automotive Workshop Scheme can continue to be imported if they are on the MVSA Register of Specialist and Enthusiast Vehicles until 30 April 2022, or Interim SEVS List up until 30 December 2021.
 - o MVSA Register of Specialist and Enthusiast Vehicles applications are submitted through RAWs.
 - o Interim SEVS List applications are submitted through ROVER.
- Manufacturers / importers of low ATM trailers that are able to be modified to comply with VSB1 version 5 can continue to apply until 30 April 2022. These applications are submitted through VIS.
- Manufacturer or importers who hold an MVSA section 10A(3) low volume approval are also able to apply through VIS until 30 June 2022. These applications are submitted through VIS.

To make an application through ROVER, you will need to create an account in ROVER so that your identity can be verified and you can submit applications. More information including how to create an account in ROVER can be found on our [ROVER resources](#) webpage.

Please note that ROVER will be unavailable from 25 June 2021 until go live on Thursday 1 July 2021 for upgrading.

More information about the transitional arrangements is available on the department's website at <https://www.infrastructure.gov.au/vehicles/rvs/transitional-arrangements.aspx>

For further information you can:

- Visit the [RVS legislation webpage](#)
- Email RVSA for general information: RVSAimplementation@infrastructure.gov.au
- Email for ROVER assistance: ROVERinfo@infrastructure.gov.au
- Phone: 1800 815 272 (Monday to Friday, 9am to 5pm AEST, within Australia), or +61 2 6274 7444 (calling from overseas).

When importing private motor vehicles, the client most importantly, will need to obtain a Vehicle Import Permit prior to shipping. This can be found at online at https://infrastructure.gov.au/vehicles/imports/online_form.aspx. Once the permit has been granted, the following documentation is required for clearance:

On arrival in Australia the vehicles are also subject to inspection by Quarantine (see Section 6 (c)).

(a) Motor Vehicles as Personal Imports

- Vehicle must be owned and used 12 months prior to export.
- Vehicle Import Permit (must be obtained prior to shipping).
- Bill of Lading.
- Registration papers from country of origin.
- Cost of Freight and insurance premium paid for marine transit insurance (copy of invoice preferred if possible).
- Motor vehicle valuation (OSS to arrange on arrival in Australia) AUD320
- 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 on <http://agriculture.gov.au/SiteCollectionDocuments/biosecurity/import/general-info/documentary-requirements/packing.pdf>
- Passport photo page with signature.
- Asbestos Declarations are required (see below).
- Vehicle must be spotlessly clean and free from dirt/soil (see 1 (s)).

DUTY AND GST APPLY

In the case of a client who wishes to import **more than one vehicle** registered in one name, the same circumstances apply in terms of the vehicles being owned and used for 12 months prior to shipping and a vehicle Import Permit being obtained prior to shipping.

The vehicles are able to be imported within a Personal and Household Effects shipment as long as the vehicles were not purchased purely for the purpose of exporting the vehicles to Australia.

DUTY AND GST APPLY.

Motor vehicles over 30 years old

- Vehicle Import Permit (must be obtained prior to shipping).
- Bill of Lading.
- Registration papers from country of origin.
- Full Asbestos Declaration must be completed
- 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 on <https://www.agriculture.gov.au/import/arrival/clearance-inspection/documentary-requirements/templates>
- Cost of Freight and insurance premium paid for marine transit insurance (copy of invoice preferred if possible).
- Motor vehicle valuation may be done. Only if Customs directs OSS to do so.
- Passport photo page with signature.

DUTY FREE IF NO MODIFICATIONS / GST APPLIES

** Due to the age of these vehicles, they will be more closely scrutinised for asbestos. Client's must be extremely diligent in investigating and completing the required declarations regarding asbestos to minimise the opportunity for asbestos testing at destination which can be costly and time consuming

For further information about importing cars, motorcycles, trailers and other Vehicles to Australia see: <https://www.border.gov.au/Factsheets/Documents/importingcarsmotorcycletrailersandothervehicles.pdf>

If it is a returning Australian vehicle please refer to Special Returning Australian Vehicle information (contact OSS for information).

ASBESTOS NOTICE RE: MOTOR VEHICLES (IMPORTANT NOTICE)

Please note that as of Monday, 6th March 2017, and without prior notification, the Australian Border Force (ABF) / Customs have implemented a new asbestos community protection question (CPQ) when lodging import declarations for all motor vehicle tariff codes. While there are ongoing discussions as to the implications of these changes, and whether further changes may be possible, in the meantime we have been instructed by ABF that AIMA members must progress as the new rules currently stand.

The specific question asked when lodging a formal customs entry for a motor vehicle, motor cycle etc. is as follows: **"Do the goods contain asbestos"?**

From 1999 most car manufacturers worldwide stopped using asbestos components in the manufacture of motor vehicles, asbestos was used in motor vehicles as the friction material in clutches, automatic transmission and brake linings, as well as in gaskets. The use of asbestos in these components was prohibited from 1999, with the exception that pre 1973 vehicles could continue to be fitted with asbestos containing brake shoes until 2004. Therefore, it is possible that some older and 'classic' vehicles could still contain these asbestos containing products. These specific vehicle parts, clutches, automatic transmission and brake linings, as well as gaskets are the subject parts which are being targeted.

Also, with the increasing use of aftermarket parts, there is no guarantee that some of these have not been manufactured with asbestos so the manufacture date of a vehicle does not guarantee that there is no asbestos.

Based on this, Licensed Customs Brokers (LCBs) in Australia are required to exercise due diligence in obtaining assurance from importers that the goods do not contain asbestos prior to answering the question when lodging the customs entry. This is a major change in Government Policy/practice for vehicle imports.

Please find attached more detailed information regarding this change (ABF Bulletin "Importing Asbestos into Australia") as well as a **Suppliers / Manufacturers Declaration** template (Asbestos Declaration Template) which is a suggested means of client declaring vehicle is free of asbestos. The importer, will need to ask the questions outlined in the declaration of the supplier of parts and/or the vehicle manufacturer.

Where the importer is not able, or willing, to provide an asbestos-free assurance, the Customs Brokers are directed to nominate a **'YES'** response at the time of lodging the declaration.

This would instigate a hold on the cargo for redline processing and the ABF will advise what type of examination or testing they would like performed. Unfortunately any costs incurred due to the sudden change in process will be for your/the importer's account. You should also be aware that there are significant fines for false declarations, as high as 3 times the value of the vehicle or \$180,000.

We currently appear to be enjoying a period of 'quasi amnesty' on vehicle import clearances based on the Asbestos Declaration submitted. Vehicles less scrutinised appear to be the ones more recently produced, say 5-6 years old and are from perceived low risk countries like UK and NZ. We don't know how long Customs will continue to take this approach.

ABF are looking for assertions there is no asbestos in the vehicle. To minimise the possibility of testing, we propose you have your clients complete a Second Declaration, attachment "Asbestos Declaration II". This offers further assurances to ABF, there is no asbestos present in vehicle. It is up to the client to research the history of the vehicle but it shouldn't be too hard for them to find out the detail.

The second element to consider is if after client completing both declarations, ABF still order the vehicle for inspection and the client decides the costs outweigh the vehicle value and walks away, OSS can be left 'holding the baby' including mandatory testing before abandonment or destruction of the vehicle, both which come at considerable cost.

The importer may need to give an undertaking to OSS in Australia, to meet any costs of testing, modification or even abandonment/disposal of the vehicle.

Charges for a) removal of required parts and b) the testing itself are unable to be quantified at this stage however we do know the cost could be considerable.

It is recommended the first step is to complete both the declarations attached, after first making the necessary enquiries at origin.

ABF advise importers that the best way to avoid delays at the border is for the importer to ensure that all of the assurances are obtained in the country of export prior to importation.

Asbestos Declaration

Importation of used or second hand motor vehicles into Australia

Importer Name	
Contact Phone / Email	
Vehicle Make / Model	
Vehicle Identification Number (VIN)	
Vessel Name / Voyage	
Consignment Identifier / Numerical Link (Bill of Lading/Container No.)	

Acknowledgement and Acceptance

I / we hereby acknowledge that the importation of asbestos or asbestos containing material (ACM) into Australia is prohibited pursuant to Regulation 4C of the *Customs (Prohibited Imports) Regulations 1956* unless a permission or exemption has been granted or a lawful exception applies.

I / we acknowledge that the Australian Border Force (ABF) may hold the goods for examination and require testing and certification by a 'competent person' to ensure the asbestos content is nil.

I / we accept that, the arrangement and cost of any independent inspection, testing and storage of the goods in Australia is the responsibility of the importer/exporter in accordance with Section 186 of the *Customs Act 1901* (the Act).

Asbestos Free Declaration

I / we declare that, the above referenced vehicle, including any parts/accessories are free from asbestos.

Full Name of Declarant: _____

Signature: _____

Date: _____/_____/_____

Please note:

The Australian Border Force (Customs) currently express a zero tolerance policy in relation to imported motor vehicles and cycles regarding asbestos.

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.

ASBESTOS SUPPLEMENTARY DECLARATION 2

To Australian Border Force

I have carried out investigations re the (*insert make of vehicle ie., Mercedes*) that I have brought out to Australia.

The distributor, that deal in (*insert type of vehicle*) in the (*insert country of origin,*) have been contacted and I have been advised that the (*insert type of vehicle*) does not contain any asbestos parts at manufacture.

Brake Pads in the (*insert country of origin*) have not been allowed to contain asbestos since (*insert relevant year*). I have been the owner of this vehicle since (**date**). From my research, any new brake pads fitted since do not contain asbestos.

The vehicle is fitted with an automatic transmission so it has a torque converter not a clutch Pad.

** or

The vehicle is fitted with manual transmission. I have been the owner of this vehicle since (**date**). A new clutch plate / disc has not been fitted since manufacture.

** or

From my research, any new clutch plate / disc fitted since does not contain asbestos.

Exhaust and engine gaskets. I have been assured that (*insert model of vehicle*) original exhaust system did not contain asbestos.

Having completed my due diligence I attach a copy of the Asbestos Declaration duly signed.

Full Name of Declarant: _____

Signature: _____

Date: _____/_____/_____

** Delete the paragraph/s that do not apply to vehicle being imported

(b) Duty/Tax Rates on Vehicle Importation into Australia

Set out below is a summary of some of the key factors for arriving at the Duty/Tax payable on the private importation of motor vehicles into Australia. It is not a complete summary of the relevant legislation but is intended as a guide to help you understand the process that Customs use to calculate Duty/Tax.

IMPORT PERMIT

Must be obtained on all vehicles, motor cycles, trailers, caravans, campervans, motor homes, PRIOR to shipping/apply to Department of Infrastructure and Regional Development at <https://infrastructure.gov.au/vehicles/imports/> does not apply if vehicles imported under “Carnet De Passages”. This is Step 1 of the whole process.

VALUES USED

Australian Customs will look at differing values in arriving at the Duty/Tax on an incoming vehicle, primarily as follows:

Customs Value - Purchase price/FOB value
or
Valuation of vehicle in Australia
(usually best option – see below) } Used for customs duty calculation

VOTI Value - The sum of
- Customs value
- Duty calculation
- Overseas freight to Australia
- Insurance on transit to Australia } Used for GST

DUTY/TAX RATES

Once the Customs Value is established the following Duty/Tax rates apply:

Customs Duty is 5% of Customs Value vehicles/cars (no duty on motor cycles – only 10% GST)
PLUS there is a further
GST of 10% of VOTI Value is then calculated. These 2 are added together.

VEHICLE VALUATION IN AUSTRALIA

The key to arriving at an appropriate “Customs Value” is usually the market value of the vehicle in Australia as this value will invariably be a lower amount than the purchase price/FOB value.

The valuation method for arriving at the Customs Value is usually accepted by Customs provided it is carried out by an Approved Valuer. Alternatively, Customs in some States, may accept “Red Book Value” which is an external on-line used car valuation mechanism that outlines market value ranges for each type of vehicle. The Red Book can be contacted on www.redbook.com.au.

The cost of the formal valuations is in the order of \$350 and the valuation is arranged by us at our Bond Store on arrival of the vehicle. The cost of the Red Book valuations is usually a little less and around \$100.

The local market value determined by the Valuer or by the Red book value (which is effectively a tax paid local market landed value) is then netted out by Customs (to remove the nominal Duty/Tax) to arrive at a “Customs Value” on which Duty then GST etc., is then calculated to arrive at the total Duty/GST/Tax amount payable by the importer of the vehicle.

We know it sounds a little inexact but that is the system in place. Customs used to work off the purchase price with some allowance for depreciation, but with used car values relatively low in Australia (compared to what they used to be) the valuation is used and in recent times it has tended to produce a lower Customs Value than the purchase price method and consequently produces a correspondingly lower Duty/Tax amount if the valuation is accepted by Customs.

1. WHAT IS NEEDED FOR CUSTOMS CLEARANCE

- Purchase receipt for car from origin.
- Passport photo page with signature.
- Evidence of ownership and usage overseas (eg., registration and insurance papers).
- Valuation to be arranged on arrival in Australia (required on most occasions – OSS arrange Valuer).
- Vehicle Import Permit (see 4 above) which should be obtained before vehicle shipped from origin country.
- Air-conditioning statement outlining type of refrigerant gas use (or if vehicle manufactured prior to 1996 confirmation/proof CFC refrigerant gas been removed from the vehicle).
- Statement vehicle is a one-off importation for myself/family personal use; and is not for sale/transfer or commerce.
- Asbestos Declaration (see Asbestos Notice re: Motor Vehicles under (a) Motor Vehicles as Personal Imports Section)
- Supplementary (Second) Asbestos Declaration (see Asbestos Notice re: Motor Vehicles under (a) Motor Vehicles as Personal Imports Section)

HIGH VALUED VEHICLES

The LCT thresholds from 1st July, 2019 are:

LCT Threshold = **\$67,525** (increased from \$66,331).

Fuel Efficient Car Limit = **\$75,526** (unchanged).

Please Note:

Fuel efficient luxury cars, are cars that have a fuel consumption of 7 litres per 100 kilometres or less as a combined rating under vehicle standards in force under section 7 of the Motor Vehicle Standards Act 1989.

Certain luxury cars and fuel efficient luxury cars are entitled to exemption from the LCT. These include certain emergency vehicles such as ambulances, fire trucks and some vehicles specially fitted to transport people confined to wheel chairs.

VEHICLES OVER 30 YEARS OF AGE

Duty free provided the vehicles are not so substantially modified as to constitute a newly manufactured vehicle. 10% GST still applies on VOTI (+ no LCT).

MOTOR CYCLES

No Customs Duty but 10% GST applies on VOTI (+ no LCT).

CAMPERVANS/MOBILE HOMES

Customs Duty 5%, GST 10%, LCT 33% (if applicable).

OFF ROAD/4 X 4 VEHICLES

Customs Duty 5%, GST 10%, LCT 33% (if applicable).

**CALCULATION SHEET FOR PRIVATELY IMPORTED MOTOR VEHICLES INTO
AUSTRALIA**

1	Customs Value in Australian Dollars	\$
2	Plus Customs Duty @ 5%	\$
3	Plus International Transport and Insurance (ie freight cost and insurance premium paid)	\$
4	Total of 1. 2 & 3	\$
5	GST (10% of 4 above)	\$
6	Total Customs Duty and GST Payable Equals the total of the amounts shown at 2 and 5)	\$
PLEASE NOTE	If the LCT (Luxury Car Tax) value of your vehicle is in excess of \$67,525 you will be required to pay a Luxury Car Tax. To find out whether you are liable for LCT please add the amount shown at 4 and 5 above. If this amount exceeds \$67,525 please continue the calculation as shown below	
7	Total of 4 & 5 above	\$
8	Excess Value for LCT = Luxury Car Tax Value less Luxury Car Tax Threshold	

	= Amount shown at 7 less \$67,525 = \$	\$
9	LCT CALCULATION = $25/100 \times 10/11 \times$ excess value (ie amount shown at 8) = \$	\$
10	TOTAL PAYABLE = Amount shown at 6 plus amount shown at 9 = \$	\$

Note: Australian manufactured vehicles are not subject to customs duty but are liable to GST and LCT

Further information on LCT and fuel efficient cars can be found at:

- Australian Taxation Office - <https://www.ato.gov.au/rates/luxury-car-tax-rate-and-thresholds/>
- Exemptions from LOT is available from Department of Home Affairs - <https://www.homeaffairs.gov.au/busi/duty/indi/brokers/luxury-car-tax-exemptions>

(c) Quarantine Inspection and Steam Cleaning of Vehicles/Motor Cycles/Caravans/Trailers

Each car is inspected at our depot by a Quarantine Officer to ensure it is spotlessly clean (particularly underneath and under wheel arches) and free of any soil/dirt etc.

Many people “clean” the car at origin but leave the underneath or parts of the car still dirty.

If there is any evidence at all of dirt or soil the Quarantine Officer will order the vehicle for steam cleaning after which it is reinspected by the Officer.

Some people arrange steam cleaning at origin but there will still be an inspection on arrival in Australia and steam cleaning can still be ordered if the Quarantine Officer deems it necessary.

Charges for steam cleaning at this end if ordered are around \$700 as there is quite a process requiring reinspection by the Quarantine Officer, the process itself at a licensed/authorised steam cleaning location (incl. secure transport to/from).

Having said all of that not every car is ordered for steam cleaning as many have been thoroughly cleaned at origin to the satisfaction of the Australian Quarantine Officer when they inspect it at our depot on arrival.

(d) Motor Cycles

The client most importantly, will need to obtain a Vehicle Import Permit prior to shipping. The motor cycle must be owned and used 12 months prior to export. The application form can be found at online at https://infrastructure.gov.au/vehicles/imports/online_form.aspx. Once the Permit has been granted, the following documentation is required for clearance:

- Vehicle Import Permit (must be obtained prior to shipping).
- Bill of Lading.
- Passport photo page with signature.
- Registration papers from country of origin.
- 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 on <http://agriculture.gov.au/SiteCollectionDocuments/biosecurity/import/general-info/documentary-requirements/packing.pdf>
- Purchase Invoice.
- Cost of freight and insurance premium paid for marine transit insurance (copy of invoice preferred if possible).
- Motor cycle valuation may be done only if Customs direct OSS to obtain.
- Asbestos Declarations (as for cars).

GST 10% ONLY APPLIES (NO DUTY)

For further information about importing cars, motorcycles, trailers and other Vehicles to Australia see: <https://www.border.gov.au/Factsheets/Documents/importingcarsmotorcycletrailersandothervehicles.pdf>

If it is a Returning Australian vehicle please refer to Special Returning Australian Vehicle information (contact OSS for information).

(e) Non-Motorised Caravans and Non-Motorised Box, Boat or Similar Trailers (including Horse Floats)

- Vehicle Import Permit (must be obtained prior to shipping).
- Bill of Lading.
- Passport photo page with signature.
- Asbestos Declarations (as for cars).

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

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 trailer in Australia. This action must be undertaken as early as is possible as trailers are unable to be cleared in Australia until an approved application has been obtained. Vehicles/trailers etc 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 \$13,000.00. Import approvals cannot be issued for vehicles/trailers after they have been imported.

An application form can be sourced from the office of Vehicle Safety Standards website as follows:

https://infrastructure.gov.au/vehicles/imports/online_form.aspx.

Horse floats will be treated the same as trailer for Customs Clearance however Quarantine will inspect very closely and most likely will order the float to be scrubbed clean with VIRKON disinfectant (done at our depot). The cost of VIRKON disinfectant cleaning will depend on the size of the float but will be in the vicinity of \$300 - \$350 per float.

All Caravans and Trailers (including Horse Floats) will attract Quarantine interest and must be spotlessly clean all over, no grass or soil at all on them otherwise expensive steam cleaning and reinspection charges will apply.

(f) Boats/Watercraft/Jet Skis/Yachts/Kayaks/Rowing Shells/Catamarans

Boats/Watercraft may be imported into Australia subject to certain conditions.

Sailing boats, motor boats or boats will be admitted as Household Goods and Personal Effects 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 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.

If the imported boat is carried on a boat trailer, the trailer will require a Commercial Customs entry (\$325), the trailer is also required to have a valid Import Permit from the Australian Vehicle Safety Standards Office. Online form is available at https://infrastructure.gov.au/vehicles/imports/online_form.aspx

Jet Ski

- Jet ski must be owned and used 12 months prior to export and the importer is eligible to import as personal effects.
- Vehicle Import Permit – trailer only (must be obtained prior to shipping).
- Bill of Lading.
- Passport photo page with signature

NO DUTY OR GST PAYABLE on jet ski if eligible to clear as Personal Effects.
Duty and GST payable on the trailer.

Kayaks/Rowing Shells/Sailing Boats/Catamarans/Canoes (Didymo Risk)

With boats, rowing shells, kayaks, canoes, jet skis or other watercraft etc., there is a significant risk that Didymo could enter, establish and spread in Australia on such used watercraft or sporting or fishing equipment. FYI - 'Didymo' is a dangerous pest that is not currently in Australia but has invaded rivers and lakes in Europe, Asia, North America and recently in New Zealand, choking native waterways. Therefore any import of recreational freshwater equipment (like kayaks) unless completely dry and free from moisture, will automatically be ordered by DAWR (Department of Agriculture and Water Resources) for Didymo treatment to make sure they are safe.

As Didymo treatment options are limited in Australia, the use of an external commercial treatment provider may be required. External treatment may take a little time and the commercial treatment rates will be charged to your client (as an indication \$600 per item minimum). It may be as well to forewarn your client about this, so they ensure the craft is completely dry and free from moisture.

Where treatment is not possible, worst case scenario is goods may be re-exported or destroyed, so it is critical client prepares shipment properly (and ensures no moisture anywhere) to minimise the chance of the inspecting Quarantine Officer ordering the item for treatment.

All Kayaks/Rowing Shells, Sailing Boats, Catamarans/Canoes, Jet Skis etc will attract Quarantine interest and must be spotlessly clean all over, no grass or soil at all on them otherwise expensive steam cleaning and reinspection charges will apply.

(g) Mobility Scooters/Wheelchairs/Off Road Motor Bikes/Childs Motor Bike/Golf Karts/Go Karts/Quad Bikes/Electric Bicycles

Vehicles not designed for transport or permitted to be used on public roads are generally not regarded by Customs as road vehicles and may be treated as Household Goods and Personal Effects.

Examples of off-road vehicles include:

- Pocket bikes.
- Motorised Scooters/Power-assisted pedal cycles.
- Moped (off road small motorised bicycle).
- Mobility wheelchairs that meet the definition set in the Motor Vehicles Standards Road vehicles Determination 2005.
- Off-road motorbikes (including ATVs).
- Off-road self-balancing personal transportation devices (including some Segways).
- Monster trucks.
- Go karts.
- Golf karts.

- Off road quad bikes.
- Electric Bicycles

The Department of Infrastructure and Regional Development (previously known as DOTARS) acknowledges that the importation of off-road vehicles is not prohibited by the legislation and as such, a Vehicle Import Approval is not required.

However, while a Vehicle Import Approval may not be required by law in relation to off-road vehicles, as a matter of course the Australian Border Force (Customs) will generally require an importer of such a vehicle to obtain advice from the Department (which usually comes in the form of a letter from Dept of Infrastructure and Regional Development) that it is not categorised as a 'road vehicle' under the legislation. Having this approval in advance will give the ability to clear the vehicle through customs. This form of documentation is similar to an import approval and issued by the Department which allows for Customs to release the off-road vehicle. It is a bit like you need to apply for an import Permit so you can get a letter saying you don't need an Import Permit!

An application for Import Permit from Department of Infrastructure and Regional Development is required prior to import

**The client can contact the Department of Infrastructure and Regional Development by calling
If calling outside Australia:**

Tel: +61 2 6274 7444

Fax: +61 2 6274 6013

Or email to: vimports@infrastructure.gov.au

Such vehicles may potentially be cleared as HHGPE's. However, this is totally at the discretion of Customs at the time of importation but usually there are no problems if the client is holding the letter from **Department of Infrastructure and Regional Development stating the item is not considered as a "Road Vehicle"**. *This may not apply in the case of 'off road motorbikes'* and in this case, the client may be required to provide the stated value of the off road motorbike and if under \$1,000 will be entered on a SAC Entry (\$110) with no GST applicable but if over \$1,000 will need to be entered via a commercial entry with the Broker fee of \$325 and Vehicle Valuation and Asbestos Assessment fee of \$352.00

The following required criteria apply:

- Must be self-propelled.
- Can only accommodate one person.
- Designed so as not to exceed 10km/h on level ground.
- Have an unladen mass not less than 40kg.
- Vehicle Import Permit (must be obtained prior to shipping if **Department of Infrastructure and Regional Development** advise permit is necessary).
- Bill of Lading.
- Cost of Freight and insurance premium paid for marine transit insurance (copy of invoice preferred if possible).
- Passport copy.
- Purchase Invoice.

GST will be payable on off road motorbikes if they are valued over \$1,000.

(h) Ride on Mowers

Ride on mowers are NOT treated as vehicles and are regarded as Household Goods and Personal Effects for clearance purposes.

All Ride on Movers will attract Quarantine interest and must be spotlessly clean all over, no grass or soil at all on them otherwise expensive steam cleaning and reinspection charges will apply.

(i) Returning Australian Vehicle

Returning Australian Vehicle

Vehicles exported from Australia being returned to Australia are usually able to be re-imported without payment of duty/tax (GST), provided the vehicle was not exported from Australia under any non-GST type scheme.

The importer still needs to apply for a Vehicle Import Permit through <https://infrastructure.gov.au/vehicles/imports/> and it is possible that Department of Infrastructure and Regional Development will respond to the applicant advising they do not require an Import Permit. That letter however is important and will be required for clearance purposes at Australia, should an Import Permit not be granted.

The documents we will require for clearance are as follows:

- Vehicle Import Permit (must be obtained prior to shipping).
- Overseas Registration Documents.
- Passport photo page with signature.
- The export documents (Bill of Lading from when the vehicle was exported from Australia) with Customs EDN/ECN number
- Copy of vehicle purchase invoice
- Australian Registration Documents
- Client needs to advise if GST was claimed when vehicle originally exported out of Australia.
- Motor Vehicle Instruction Sheet (also known as Customs Clearance Advice)
- Completion of Asbestos Assessment

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.

The re-importation of vehicles does not avoid the obligation for asbestos removal and in the case of older vehicles particularly pre-1996 vehicles removal of air conditioning HFCs, HCFCs or CFCs.

It is irrelevant if the pre-1996 vehicle was shipped out of Australia in the same condition as it is coming back, the vehicle must still comply with asbestos and CFCs removal provisions as outlined above.

A Vehicle Valuation and Asbestos Assessment will be required and a charge levied accordingly.

(j) Temporary Importation of Vehicles (Carnet Des Passages)

The simplest way to bring your vehicle to Australia on a temporary basis is by Carnet De Passages en Douane (CPD carnet). Carnets can be obtained for motor vehicles, motorcycles, campervans, four wheel drive vehicles, caravans and trailers. Carnets are issued in accordance with the Customs Convention on the Temporary Importation of Private Motor Vehicles.

The Carnet must be obtained before goods are shipped to Australia. When the goods arrive in Australia, the **original carnet** will need to be presented by us to Customs for processing.

The process would be very similar to that for personal effects. We would need to move the vehicle Under Bond from the wharf to our depot, (Customs will then need to sight the original Carnet and the corresponding vehicle then sign the Carnet document) then we present the vehicle for Quarantine

Inspection which again is done at our depot. Once complete the client can then collect the vehicle from our depot.

A further Customs Inspection/verification is required on departure of the vehicle from Australia, where Customs sign the original Carnet having checked it against the vehicle.

Vehicles issued under a Carnet may not be lent, sold, mortgaged, hired, exchanged, given away or otherwise disposed of while in Australia. Carnets are available from the motoring organisation in your country of residence. If you are going to use a Carnet to temporarily import your vehicle into Australia you must obtain the Carnet before the vehicle arrives in Australia. A Carnet is similar to a personal passport and contains all the relevant information about the vehicle - make, model, colour, engine capacity, seating capacity, registration number, owner and value. A carnet is valid for 12 months from the date of issue. There are a number of conditions attached to the use of Carnets in Australia. Some of those conditions are:

- The vehicle must be exported from Australia prior to or on the expiry date of the Carnet.
- It is a condition of use of a Carnet in Australia that you, do not leave the vehicle that is covered by a Carnet in Australia while you are not here. Should you do so, this is a breach of the provisions of the Customs Act 1901 and Customs Regulations 1926. Once a breach has occurred, the security amount equivalent to the duty and GST (and Luxury Car Tax (LCT), if applicable) will be called up by Customs.

To obtain a Carnet you have to provide the issuing motoring organisation with a security equivalent to approximately 100% of the market value of the vehicle (26% for motorcycles). Should a breach of the Customs regulations occur, the Customs duty rate for passenger motor vehicles is 15% and \$12,000 per vehicle. GST is charged in addition to this and is charged at a rate of 10% of the Value of Taxable Importation (VoTI). The VoTI is equal to the sum of the Customs value, plus the Customs duty, plus the cost of transporting the goods to Australia and for insuring the goods for that transport. Further, the security should also cover any Luxury Car Tax that may become payable on the vehicles. Luxury Car Tax becomes payable on certain vehicles that are above the LCT threshold.

This threshold is determined by the Australian Taxation Office and reviewed every year. The amount of LCT payable is set out in 5-15 of the "A New Tax System (Luxury Car Tax) 1999". Generally three types of security are available from motoring organisations.

- Cash bond.
- Banker's Letter of Indemnity.
- Insurance policy. Please note that not all motoring clubs around the world offer all three options. The security is refunded/released after the carnet is returned to the issuing organisation. Contact your local motoring organisation or the Australian Automobile Association for more information on Carnets.

(k) "On Road" Process for Motor Vehicles

Registration of motor vehicles in Australia for road use in Australia is overseen by arms of the individual State Governments.

Once the vehicle is cleared Customs and Quarantine, there are a number of steps to have the vehicle ready for road use.

These steps vary from State to State and are too varied to list simply here.

Generally speaking the Registration Process starts with Roadworthy Compliance which involves a Motor Engineer's Certificate, a Roadworthy Inspection Certificate (like required for annual registration renewals) and the cost of registration itself.

Then each State Government also charges stamp duty for a newly registered vehicle, rate various from state to state. Go to www.carsguide.com.au/car-advice/stamp-duty-for-cars-explained-31021

An indication of normal level of compliance and registration charges is approximately:

Motor Engineer Certificate	\$350
Roadworthy Certificate	\$200
Actual Registration	\$150
	\$700

These charges do not include Compulsory Third Party (bodily injury) Liability (or CTP) Insurance, which is Insurance required for Vehicle Registration each year and which varies depending on which state, the vehicle and driver profile and generally ranges between \$500 and \$1,000 per annum.

Also the costs above do not include any remedial work to make the vehicle compliant, or stamp duty costs referred to above.

We are able to introduce your client to a firm who will take care of the registration process, including obtaining the "personal import plate" referred to in the Import Permit approval letter provided by Department of Infrastructure and referred to earlier.

(I) Roll On/Roll Off (RO/RO) Vehicle Shipments

With regard to the RO/RO vehicles, please ensure all the paperwork is in order well in advance of the ETA date of the vessel and forwarded to us no later than 7 days prior to ETA date since there will only be 3 days free storage at the port before storage charges will be applied by the Terminal. Our standard quotes for RO/RO service covers handout from the destination Port/Terminal.

We need to finalise Customs Clearance, arrange Quarantine Inspection and Clearance all within the 3 day window. We can move the motor vehicle, trailer or boat under bond to our depot if need be however if both the Customs Clearance and Quarantine Inspection/Clearance have taken place in good time, we will arrange for the client to collect directly from the Port/Terminal and avoid further costs to move under bond to our depot.

In Melbourne and Brisbane the RO/RO Terminals are located within the city limits however in Sydney the RO/RO Port/Terminal is located in Port Kembla which is approximately 75 miles/120 kms (1½ hour's drive) south of Sydney and client would incur a considerable additional cost to move vehicle under bond to our Sydney depot. The clearance process for RO/RO vehicle importation is the same as for Motor Vehicles referred to early.