



# 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](http://www.customs.gov.au). If you cannot complete the Import Declaration you may need the assistance of a Customs Broker.

**OWNER NAME:**  
*Individual*  
If an individual is the owner, without an ABN, his/her name goes here.  
*Company*  
If a company is the owner, with an ABN, the company name goes here.  
*Organisation*  
If an organisation is the owner, the Organisation's name goes here.

**OWNER ID:**  
Tell us the owner's ABN and CAC or CCID. Otherwise complete a client registration form.

**NOTE:** Client registration forms are available from a Customs Counter or [www.customs.gov.au](http://www.customs.gov.au)

**OWNER REFERENCE:**  
Tell us your unique reference for this importation.

**AQIS INSPECTION LOCATION:**  
If AQIS have told you an inspection is required, tell us where that will be.

**CONTACT DETAILS:**  
Tell us your Phone, Fax and Email details so Customs can contact you, if necessary.

**EFT PAYMENT:**  
Only registered Clients can select the Yes option.

**NOTE:** EFT client registration form B320 is available from a Customs Counter or [www.customs.gov.au](http://www.customs.gov.au)

**PAID UNDER PROTEST INDICATOR:**  
Tell us if you are protesting the payment of duty.

**NOTE:** Attach a statement outlining the reasons you are protesting the payment of duty.

**AMBER STATEMENT:**  
Tell us if you are uncertain about information included, omitted or possibly misleading in this declaration.

**NOTE:** Attach a statement outlining the reasons for making an amber claim.

**DECLARATION:**  
Complete all required details then you **MUST** sign & date here.

**NOTE:** Penalties may apply for making false and/or misleading statements to Customs.

**DESTINATION PORT CODE:**  
Tell us where the goods were or will be unloaded in Australia.

**NOTE:** The correct UN/Locode must be written here. These codes may be found at [www.unece.org](http://www.unece.org).

**INVOICE TERM TYPE:**  
Tell us the invoice terms of how the goods were sold.

**NOTE:** The correct Invoice Term (Incoterm) is required here. Commonly FOB or CIF are used, however others can be found at [www.icc.org](http://www.icc.org)

**VALUATION DATE:**  
Tell us the date the goods were exported from overseas.

**HEADER VALUATION ADVICE NO:**  
Tell us if you have a Valuation Advice Number relating to the goods.

**NOTE:** This is only required if you have a related Valuation Advice Number from Customs.

**INVOICE TOTAL:**  
Tell us the total amount shown on all invoices for the goods. You **MUST** write a total here.

**TRANSPORT & INSURANCE:**  
If you paid or will pay transport & insurance show that amount.

**Example**

Valuation Elements	Type	Amount	Currency
a. Invoice Total		2740.36	USD
b. Overseas Freight			
c. Overseas Insurance			
d. Packing Costs			
e. Foreign Inland Freight			
f. Landing Charges			
g. Transport & Insurance			

**CURRENCY:** Tell us the currency unit for the amount for each valuation element shown.

**NOTE:** The currency must be indicated for each value shown.

**AMOUNT:** If you paid or will pay any of these amounts (b, c, d, e or f) show that amount for each.

**FREE ON BOARD:** The amount shown on the invoice(s).

**COST, INSURANCE & FREIGHT:** The amount shown on the invoice(s).

**You MUST show an amount for at least one of these.**

# TRANSPORT DETAILS

**You MUST** tell us the mode of transport that brought the goods to Australia. Complete only one of the four choices.

## AIR

If the goods came to Australia by AIR (air freight). You MUST complete this section.

**DISCHARGE PORT:** Tell us where the goods will be discharged in Australia. A UN/Locode is required (eg. AUSYD for Australia Sydney).

**LINE DETAILS:** All details could be obtained from your consignment documents.

**AIRLINE CODE:** Tell us the Code for the Airline that carried the goods to Australia (eg. QF for Qantas).

**FIRST ARRIVAL DATE:** Tell us when the goods arrived or will arrive in Australia (eg. 12 Sep 2005).

**LOADING PORT:** Tell us where the goods were loaded overseas. An UN/Locode is required (eg. NZAKL for New Zealand Auckland).

**FIRST ARRIVAL PORT:** Tell us where the goods will arrive or arrived first in Australia. An UN/Locode is required (eg. AUSYD for Australia Sydney).

**GROSS WEIGHT UNIT:** Tell us the unit of measure for the Gross Weight (eg. Kgs for Kilograms).

**GROSS WEIGHT:** Tell us the total weight of the goods including packing (eg. 100).

AIR	QF	NZAKL	AUSYD
AUSYD	12 Sep 2005	100	KGS

Example

OR

## SEA

If the goods came to Australia by SEA (sea freight). You MUST complete this section.

**VESSEL NAME:** Tell us the name of the Vessel that carried the goods to Australia.

**VESSEL ID:** Tell us the Vessel ID number, if known.

**VOYAGE NUMBER:** Tell us the voyage number of the vessel, if known.

SEA	MV KATHRINE	C1234567	12345
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Example

OR

## POST


If the goods came to Australia by POST. You MUST complete this section.

**PARCEL POST CARD No(s):** Tell us the article numbers on the cards.

**NUMBER of PACKAGES:** Tell us the total number of packages in the consignment.

POST	N123456	10
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Example

 Indicates these fields are the same as for AIR. You must complete them.

OR

## OTHER

If the goods came to Australia by another means. You MUST complete this section.

**CUSTOMS RECEIPT FOR GOODS No(s):** Tell us the receipt number(s) you have from Customs.

**NUMBER of PACKAGES:** Tell us the total number of packages in the consignment.

OTHER	123456	10
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Example

**NOTE: You MUST complete the delivery address details regardless of the mode of transport.**

# 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.

**LINE No:**  
Starting from number 1 each line of tariff information is incremented by 1. (eg. Line 1, Line 2 etc).

**SUPPLIER NAME:**  
Tell us the name of the supplier.

**SUPPLIER ID:**  
Tell us the supplier's CCID. Otherwise complete a client registration form.

**TARIFF CLASSIFICATION No:**  
Tell us the 8 digit tariff classification number and the statistical code for the goods on this line.

**RELATED TRANSACTION:**  
Tell us if there is a business relationship with your supplier that may affect the valuation of the goods.

**VALUATION BASIS TYPE:**  
Tell us the code that identifies what method you used to determine the valuation.

**TREATMENT CODE:**  
If you are claiming a concessional item in Schedule 4 of the Customs Tariff Act.

**GST EXEMPTION CODE:**  
If your goods are exempt from GST, tell us by selecting the correct code here.

**GOODS DESCRIPTION:**  
Describe the goods on this line. Be specific; provide enough information for tariff classification.

Line No.	Supplier ID	Tariff Classification No.	Stat.	Related Transaction Indicator (tick ✓)	Valuation Basis Type	Treatment Code	GST Exempt Code
Supplier Name							
Goods Description						Quantity	Unit

**QUANTITY:**  
Tell us the total quantity of the goods on this line.

**UNIT:**  
Tell us the unit of measure for the goods on this line (eg. Kgs for Kilograms).

**VALUATION ELEMENTS:**  
If you paid or will pay any amounts that are elements of the valuation of the goods. Show the amount and the currency used for those elements.

**ORIGIN:**  
Tell us the origin of the goods. Where were they made?

**PREFERENCE ORIGIN:**  
Tell us if you are using a tariff preference code related to the origin of the goods.

**PREFERENCE SCHEME:**  
Tell us if you are using a tariff preference scheme code related to the origin of the goods.

**PREFERENCE RULE TYPE:**  
Tell us the rule type you are claiming with respect to these goods.

Valuation Elements	Type	Amount	Currency	Origin and Preference	Origin Country	Preference Origin Country	Preference Scheme	Preference Rule Type
	Price							
				Treatment Instruments		Tariff Classification Instruments		
				Instrument Type	Instrument Number	Instrument Type	Instrument Number	
Additional Information								AQIS Producer Code

**INSTRUMENT TYPE:**  
If the goods are subject to Schedule 4 to the Tariff, indicate what, if any, instrument is to be used.

**INSTRUMENT NUMBER:**  
Specify the number of the instrument you are using for your goods.

**INSTRUMENT TYPE:**  
Indicate what, if any, instruments are to be used (eg. Ausindustry, By-law, Determination, etc).

**INSTRUMENT NUMBER:**  
Specify the number of the instrument you are using for your goods.

**ADDITIONAL INFORMATION:**  
Please provide any additional information that will help Customs to assess your declaration.

**AQIS PRODUCER CODE:**  
If your overseas supplier has an AQIS producer code, tell us the code.

## 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 [www.customs.gov.au](http://www.customs.gov.au). Duty is payable on the Customs Value 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 [www.customs.gov.au](http://www.customs.gov.au).

**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.

## Example

A calculation guide only.	
IMPORTANT: Other taxes, duty, concessions and LCT (Luxury Car Tax) may apply.	
<b>Imported goods that DO NOT include wines.</b>	
Customs Value	\$1000.00
Customs Duty @ 5% x \$1000	\$50.00
T & I	\$150.00
WET @ 29% of (CV + Duty + T & I)	\$0.00
VoTI	\$1200.00
GST @ 10% of VoTI	\$120.00
<b>TOTAL PAYABLE (Duty + WET + GST)</b>	<b>\$170.00</b>
<b>Imported goods that are wines.</b>	
Customs Value	\$1000.00
Customs Duty @ 5% x \$1000	\$50.00
T & I	\$150.00
WET @ 29% of (CV + Duty + T & I)	\$348.00
VoTI	\$1548.00
GST @ 10% of VoTI	\$154.80
<b>TOTAL PAYABLE (Duty + WET + GST)</b>	<b>\$552.80</b>

### 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](http://www.customs.gov.au).

AUSTRALIAN PORT UN/Locode	VALUATION BASIS TYPE	CODE	GROSS WEIGHT UNIT
Sydney AUSYD	Carriage & Insurance Paid To	CIP	GRAM
Mascot AUMAS	Carriage Paid To	CPT	HECTOGRAM
Melbourne AUMEL	Cost & Freight	CFR	HUNDRED WEIGHT
Tullamarine AUTME	Cost, Insurance & Freight	CIF	KILOGRAM
Brisbane AUBNE	Delivered Duty Paid	DDP	OUNCE
Brisbane Airport AUBRA	Delivered Duty Unpaid	DDU	POUND
Adelaide AUADL	Delivered Ex Quay	DEQ	QUINTAL
Adelaide Airport AUADA	Delivered Ex Ship	DES	TON
Perth AUPER	Ex Works	EXW	TONNE
Fremantle AUFRE	Free Alongside Ship	FAS	1000 POUNDS
Darwin AIIDRW	Free Carrier	FCA	
	Free on Board	FOB	

OVERSEAS PORT	UN/Locode	AIRLINE	IATA CODE	CURRENCY	CODE
Singapore - Singapore	SGSIN	Qantas Airways	QF	Singapore Dollar	SGD
United States - Honolulu	USHNL	Federal Express	FX	United States Dollar	USD
Hong Kong - Hong Kong	HKHKG	United Parcel Service	5X	Hong Kong Dollar	HKD
United States - Los Angeles	USLAX	Singapore Airlines	SQ	China Yuan	CNY
China - Shanghai	CNSHA	Cathay Pacific Airways	CX	New Zealand Dollar	NZD
New Zealand - Auckland	NZAKL	Malaysian Airlines	MH	Great Britain Pound	GBP
Great Britain - London Heathrow	GBLHR	Emirates Airlines	EK	Euro	EUR
Netherlands - Amsterdam	NLAMS	Gulf Air	GF	Thailand Bhat	THB
Germany - Hamburg	DEHAM	Thai Airways	TG		
Thailand - Bangkok	THBKK	Japan Airlines	JL		

**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.

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	T & I	T & 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
<b>TOTAL PAYABLE (Customs Duty + GST + WET)</b>	<b>TOTAL PAYABLE (Customs Duty + GST + WET)</b>	<b>TOTAL PAYABLE (Customs Duty + GST + WET)</b>