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## **AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2013/66**

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### **Changes to the Import Processing Charge**

The Import Processing Charges Amendment Bill 2013 has passed both Houses of Parliament. It is expected that Royal Assent will be completed shortly. The Bill amends the *Import Processing Charges Act 2001* to increase the import processing charges for air, sea and post consignments with a value of \$10,000 or more. The current import processing charges for consignments valued at more than \$1,000 and less than \$10,000 will continue to apply. There will continue to be no import processing charge for consignments valued at \$1,000 or less.

These changes introduce a two-tiered schedule of charges that will come into effect on 1 January 2014. The Australian Customs and Border Protection Notice 2013/63; "Import Processing Charges Amendment Bill 2013" provides background information on these changes.

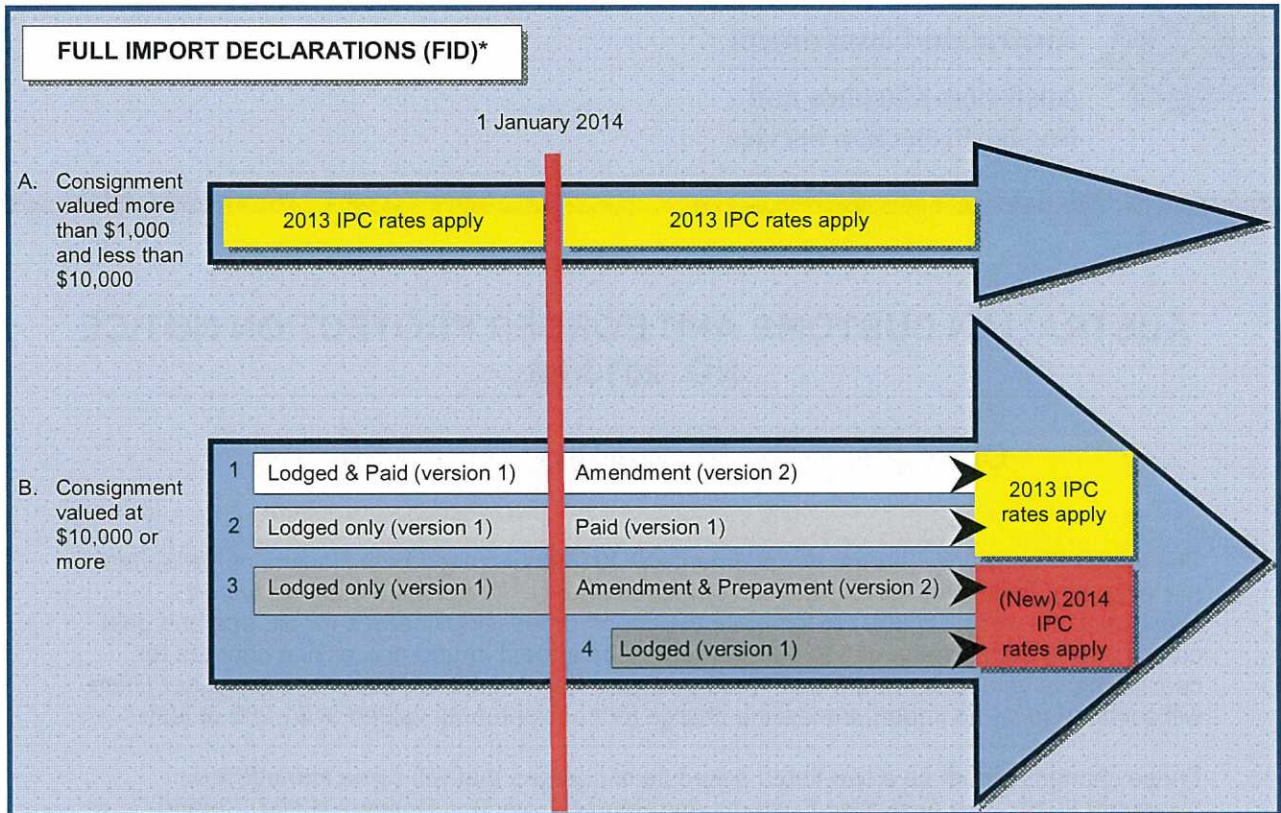
The revised schedule of charges is summarised in the table below.

<b>Schedule of Charges</b>			
<b>Import Consignment Value</b>	<b>Import Declaration</b>		<b>Paid By</b>
	<b>Import (N10) Warehouse (N20)</b>		
	<b>Electronic</b>	<b>Documentary</b>	
More than \$1,000 but less than \$10,000	Sea \$50.00 Air / Post \$40.20	Sea \$65.75 Air / Post \$48.85	The owner, when the declaration is communicated to ACBPS.
\$10,000 or more	Sea \$152.60 Air / Post \$122.10	Sea \$152.60 Air / Post \$122.10	The owner, when the declaration is communicated to ACBPS.

#### **Compliance**

The Australian Customs and Border Protection Service (ACBPS) will monitor implementation of the new import processing charge arrangements to ensure compliance.

Where ACBPS identifies misreporting of cargo resulting in an underpayment of the charge or avoidance of the charge altogether, the Service has a variety of treatment options available to it depending on the circumstances of the case. These options range from education and warnings, administrative action such as the imposition of infringement notices, through to prosecution.



\*N10, N10/20, N20 where transport types are Air, Sea or Post. N30 declarations are excluded from these rate changes.

### Transitional Scenarios

- A. For all consignments valued at more than \$1,000 but less than \$10,000, the current import processing charges will continue to apply.
- B. For all consignments valued at \$10,000 or more, the following rules apply:
1. Where a FID is lodged and paid (version 1) before 1 January 2014, and then amendment (version 2) on or after 1 January 2014, the 2013 IPC rates apply.
  2. Where a FID is lodged before 1 January 2014, and then paid (version 1) on or after 1 January 2014, the 2013 IPC rates apply.
  3. Where a FID is lodged before 1 January 2014, and then amendment and prepayment (version 2) on or after 1 January 2014, the new 2014 IPC rates apply.
  4. Where a FID is lodged on or after 1 January 2014, the new 2014 IPC rates apply.

### Further information

Inquiries concerning this notice may be directed to Customs Information and Support Centre at [cargosupport@customs.gov.au](mailto:cargosupport@customs.gov.au)

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