



IMPORTING CARS, MOTORCYCLES, TRAILERS AND OTHER VEHICLES

The importation of cars, motorcycles, trailers and other vehicles is controlled under the *Customs Act 1901*. Permission (known as a Vehicle Import Approval or VIA) is required to import a vehicle. VIAs are granted under the *Motor Vehicles Standards Act 1989* by the Department of Infrastructure and Transport (Infrastructure).

The term “vehicle” as used in this fact sheet means cars, motorcycles, trailers and other vehicles.

To import a vehicle into Australia, importers must have (with some exceptions):

- a Vehicle Import Approval, regardless of the value of the road vehicle; or
- a carnet (a document for the temporary importation of private touring vehicles, where the payment of duty and taxes is guaranteed by an overseas issuing body); or
- an Australian carnet, obtained from the Australian Automobile Association for a vehicle that was previously exported from Australia.

Importers who have a vehicle carnet issued by an overseas organisation that has reciprocal arrangements with the Australian Automobile Association do not need a VIA.

IMPORTING VEHICLES

There are four important steps to import a vehicle:

1. Apply for a **Vehicle Import Approval*** from the Vehicle Safety Standards Branch of Infrastructure.
Phone: 1800 815 272 (Australia only) or +612 2 6274 7444,
Fax +612 2 6274 6013, email vimports@infrastructure.gov.au.

More information can be obtained from the *Importing Vehicles to Australia* (VSB10) brochure available at www.infrastructure.gov.au.

* An application fee applies.

2. When you have obtained a VIA, lodge an **import declaration** with Customs and Border Protection. This is done by:

- engaging the services of a customs broker to act on your behalf
- submitting an import declaration electronically through the Integrated Cargo System (digital certificate required), or
- completing an import declaration form at a Customs and Border Protection counter.

A self assessed clearance declaration is needed if the customs value of the vehicle is A\$1000 or less.

Note: A VIA is required regardless of the value of the vehicle.

3. Pay customs **duty, Goods and Services Tax (GST) and luxury car tax (LCT)** where applicable. Information on taxes and charges are available from www.customs.gov.au
4. Contact the Department of Agriculture, Fisheries and Forestry (DAFF) Biosecurity to **arrange a vehicle inspection for clearance after the vehicle has arrived**. For more information visit the DAFF website at www.daff.gov.au/aqis

OTHER VEHICLES (FROM CHAPTER 87 OF THE TARIFF)

Classes of vehicles that generally require VIAs include:

- Road tractors for semi-trailers
- Buses and passenger coaches
- Trucks and lorries
- Special purpose vehicles including:
 - Ambulances
 - Fire fighting vehicles
 - Mobile cranes and derricks
 - Cement mixers
 - Mobile workshops
 - Road sweepers
 - Garbage collection trucks and lorries
 - Self powered vehicles for the disabled.

Classes of vehicles that may be non-transport equipment include:

- Fork lifts and other material handling vehicles
- Golf carts and vehicles for use on snow
- Agricultural tractors
- Vehicles designed and built for off-road use (not meaning recreational, sports or four wheel drive vehicles)
- Bulldozers, graders, rollers and earth moving vehicles
- Tracked vehicles of any kind including tanks.

OTHER EQUIPMENT THAT MAY REQUIRE A VIA (OUTSIDE CHAPTER 87 OF THE TARIFF)

Goods such as mobile light towers, mobile compressors, mobile generators and other equipment if mounted on wheels and that can be towed or driven on the road may require VIAs.

VEHICLES WITH AIRCONDITIONERS OR A REFRIGERANT SYSTEM

Road vehicles equipped with an airconditioner or a refrigerant system (known as pre-charged equipment) may be subject to specific requirements established by the Department of Sustainability, Environment, Water, Population and Communities.

Further details can be obtained from the Department's website at www.environment.gov.au/atmosphere/ozone/licences/pre-charged.html

VALUATION

The customs value is usually the transaction value (what you paid for the vehicle). Customs and Border Protection may use other valuation methods to determine the customs value where necessary. Further information on valuation of imported goods can be found on www.customs.gov.au/webdata/resources/files/ValueofImportedGoodsApril2011WEB.pdf

IMPORTATION CHARGES

Prior to deciding to import a vehicle, importers should consider the possible costs involved such as:

Customs and Border Protection charges

- customs duty, Good and Services Tax (GST) and luxury car tax (LCT), if applicable
- entry processing charges.

Transport, Handling and Clearance charges (these are not Customs and Border Protection charges)

- freight and insurance (for the transport of the goods to Australia)
- customs broker charges
- storage and delivery charges
- logistic services provider charges
- steam cleaning for quarantine purposes
- other wharf and transport charges
- any costs relating to having your motor vehicle meet State or Territory registration and insurance requirements.

OTHER INFORMATION

Tourists and Temporary Residents

Vehicles can be imported temporarily for a specified period by:

- tourists and temporary residents by providing a security in lieu of duty and GST at the time the vehicle is imported, or
- by obtaining a Carnet De Passages en Douane (CPD carnet) issued by an overseas organisation that has a reciprocal arrangement with the Australian Automobile Association.

A CPD carnet allows for the temporary admission of vehicles into Australia without the payment of duties or taxes, and without the requirement for a VIA.

The vehicle must be exported from Australia within the approved time limit. All fittings and accessories imported with the vehicle must also be exported with the same vehicle.

Australian Carnets

Vehicles returning to Australia that left Australia on an Australian carnet do not require a VIA if the vehicle is being imported within the expiry date of the carnet. If the carnet has expired, a VIA will be required.

Returned Australian Vehicles

Vehicles that were exported from Australia and are imported require the importer to hold a VIA before Customs and Border Protection can authorise the vehicle to be released.

Status of Forces Agreement (SOFA)

Visiting military personnel that are members of a "Visiting Force" that is subject to the provisions of a SOFA, do not need to obtain a VIA for an imported vehicle.

FOR MORE INFORMATION

For information on any importation matter, contact the Customs Information and Support Centre on 1300 363 263 or email information@customs.gov.au or visit www.customs.gov.au.