



AUSTRALIAN CUSTOMS NOTICE NO. 2002/67

Valuation of imported goods: treatment of fumigation costs

The purpose of this Australian Customs Notice is to advise on the treatment of fumigation costs when determining the customs value of imported goods.

The customs value of imported goods includes any “price-related costs”.

The term “price related costs” is defined in subsection 154(1) of the *Customs Act 1901* and includes packing costs for materials and labour paid or payable, directly or indirectly, by or on behalf of the purchaser in respect of the goods, including costs of fumigating, cleaning, coating, wrapping or otherwise preparing the goods for their exportation from a foreign country or otherwise placing them in the condition in which they are imported into Australia.

It follows that the cost of fumigation should be included in the customs value of imported goods where:

- (a) the cost is paid or payable, directly or indirectly, by or on behalf of the purchaser; and
- (b) the fumigation is undertaken to prepare the goods for exportation or to place the goods in the condition in which the goods are imported. In other words, the fumigation occurs before the goods are imported into Australia.

Any inquiries regarding this Notice should be directed to:

Director, Valuation and Origin
Telephone: (02) 6275 6383

Ken Riordan
National Manager
Trade
For
Chief Executive Officer

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