
Australia Import & Landed Cost Checklist

A fill-in template for bringing goods into Australia: how an order clears at the border, the ChAFTA Certificate of Origin, the AUD 1,000 threshold, DAFF biosecurity and ISPM 15 packaging, the RCM and ACCC standards by product family, the pre-shipment document list, a blank AUD landed-cost worksheet, the red flags that stop a shipment, and a tracker to keep the file in one place.

www.leelinegroup.com

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DISCLAIMER

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1. How an AU Import Clears, in Six Steps

This is the order the work runs in. Classifying and proving origin comes before the entry is lodged; biosecurity is cleared before release. Duty and GST are assessed on the entry, and the importer of record is you, not LeelineGroup.

Step	Who runs it	What it involves
Classify and value	LeelineGroup	Each line classified to its HS code and valued to a customs value, which sets the duty rate and the AUD 1,000 test.
Prove origin	Supplier + LeelineGroup	The ChAFTA rule of origin tested per line, and a valid Certificate of Origin arranged where the goods qualify.
Book and pack	LeelineGroup	Freight booked, and packaging specified to the ISPM 15 mark with a packing declaration for the timber.
Lodge the entry	Broker, in your name	The import declaration is lodged in your name; duty and 10% GST are assessed on the entry. You are the importer of record.
Clear biosecurity	DAFF	Biosecurity conditions checked; non-compliant timber is directed to treatment, re-export or destruction.
Release and deliver	Forwarder	Duty and GST paid, goods released, and delivery booked to your address with the full document set.

2. The ChAFTA Certificate of Origin

A valid Certificate of Origin is what turns a base duty rate into 0%. It is issued in China by an authorised body, covers a single shipment, and is valid for 12 months. It supports a claim only if the goods actually meet the rule of origin.

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| ☐ 1. Goods meet the rule of origin | The product qualifies under ChAFTA for its own tariff line. |
| ☐ 2. Issued by an authorised body | GACC or CCPIT in China - a recognised issuer, not a trading desk. |
| ☐ 3. Covers this shipment | A Certificate of Origin applies to a single shipment, not a standing arrangement. |
| ☐ 4. Within the item limit | No more than 20 line items on one certificate. |
| ☐ 5. Current within 12 months | The certificate is valid for 12 months from issue. |
| ☐ 6. Held at entry | The certificate is in hand when the entry is lodged, not promised afterwards. |
| ☐ 7. Exporter name matches the maker | The exporter named is the party that actually made the goods. |
| ☐ 8. Kept for record | Retained with the entry for retrospective claims and audit. |

3. The AUD 1,000 Decision

Australian imports split at a single customs value: AUD 1,000. The test is measured on the whole consignment, not on each item, and it decides whether the goods clear as a low-value import or on a formal entry.

Path	How it clears
Under AUD 1,000	A low-value import. Generally no duty at the border; a GST-registered supplier may collect 10% GST at the point of sale. No Certificate of Origin required.
AUD 1,000 and over	A formal import entry. Duty assessed, 10% GST paid at the border on value plus duty plus freight, and biosecurity conditions applied.
Several parcels, one order	Treated as a single consignment even if the parcels arrive separately. Structuring an order to stay under the line does not avoid duty or GST.

4. Biosecurity and ISPM 15 Packaging

Wood packaging is regulated by DAFF, and an unmarked pallet can hold a consignment at the wharf. The fix is upstream: specify ISPM 15 packaging, confirm the mark, and have a packing declaration ready before the goods leave.

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| ☐ 1. ISPM 15 mark | Wood packaging carries the IPPC/ISPM 15 mark, legible and permanent, on two opposite sides. |
| ☐ 2. Approved treatment | Heat treatment (core at 56 degrees C for 30 minutes) or methyl bromide fumigation. |
| ☐ 3. Bark-free | Solid timber is free of bark within the tolerance Australia applies. |
| ☐ 4. Packing declaration | A packing declaration with a timber statement accompanies containerised sea freight. |
| ☐ 5. Solid timber identified | Solid-wood components flagged, even inside composite packaging. |
| ☐ 6. Treatment certificate | Where packaging is not treated under ISPM 15, a treatment or phytosanitary certificate is provided. |
| ☐ 7. Checked before loading | Packaging inspected before the goods leave, not discovered at the wharf. |
| ☐ 8. Non-compliance plan | If it fails, expect treatment, re-export or destruction within 14 days, at your cost. |

5. Product Compliance: RCM and ACCC

Whether a product can legally be sold in Australia is decided by the standards, not the price. An Australian entity with an ABN is the responsible supplier for the RCM, and the ACCC mandatory standards are checked against the SKU, not the category.

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| ☐ 1. RCM mark | A durable Regulatory Compliance Mark on in-scope electrical equipment, at the required size. |
| ☐ 2. EESS registration | Risk Level 2 and 3 equipment registered in the national EESS database. |
| ☐ 3. Responsible supplier | An Australian entity with an ABN acts as the responsible supplier for the RCM. |
| ☐ 4. ACMA compliance | EMC, and for wireless products radio compliance and labelling, to ACMA requirements. |
| ☐ 5. ACCC mandatory standards | Toys, button and coin batteries, and other declared goods, meet the ACCC mandatory standard. |
| ☐ 6. Button battery safety | A secure, child-resistant battery compartment and child-resistant packaging. |
| ☐ 7. Toy standard | AS/NZS ISO 8124 for toys, and AS/NZS 62115 for electric toys. |
| ☐ 8. Test evidence | Tested through a NATA- or ILAC-recognised laboratory where the standard requires it. |
| ☐ 9. Correct label | Importer name, ABN, country of origin and the required warnings, on the label. |

6. Pre-Shipment Document Checklist

Every box should be ticked before the goods leave the factory, not while they sit at the wharf. A missing document is a held consignment, and a held consignment is storage you pay for.

☐ Commercial invoice	Seller, buyer, description, quantity, value and the Incoterm
☐ Packing list	Cartons, weights, dimensions and shipping marks
☐ Transport document	Bill of lading or air waybill naming you or your forwarder
☐ HS code schedule	One line per SKU, with the classification reasoning
☐ ChAFTA Certificate of Origin	Only where a preference is claimed, valid and covering the shipment
☐ Packing declaration	Timber statement for containerised sea freight
☐ Test reports	Safety, electrical or material reports per the standard
☐ RCM / EESS evidence	Mark, registration and supplier declaration where electrical
☐ Label artwork proof	Importer name, ABN, origin, warnings and batch markings
☐ QC inspection reports	In-process and final AQL reports, with photos
☐ Insurance certificate	Where the Incoterm puts the risk with you
☐ Import entry data	Data prepared for your broker; you remain the importer

7. Landed Cost Worksheet (AUD)

One column, one currency, one number you can quote against. Fill the amount for each line; duty is the base rate, or 0% where a valid ChAFTA claim applies, and GST is 10% on the customs value plus duty.

Cost line	Amount (AUD)	Notes
Goods (FOB)		Factory price per unit, times the quantity
Freight to Australia		Allocated per unit across the shipment
Insurance		Where the Incoterm puts the risk with you
Customs value		FOB + freight + insurance
Duty		Base rate, or 0% where a valid ChAFTA claim applies
GST		10% on customs value + duty
Clearance and brokerage		Entry, brokerage and terminal charges
Biosecurity / treatment		Only if a DAFF condition applies
Domestic delivery		Port to your address
Landed cost per unit		The number you quote against

8. Red Flags That Stop a Shipment

Any one of these pauses the order until it is resolved. Each is cheap to find before the goods ship and expensive to find once they are at the border.

Red flag	What it looks like
Certificate of Origin will not validate	The issuer has no record, or the details do not match the shipment.
Duty-free claimed with no document	A promise of 0% with nothing to support the claim at entry.
No RCM on in-scope electricals	Electricals shipped without the mark or a responsible supplier.
Unmarked wood packaging	No ISPM 15 mark and no packing declaration for the timber.
Label missing importer details	No importer name, ABN or country of origin on the pack.
Value split to duck the threshold	Parcels structured to stay under AUD 1,000 as one order.
Battery compartment not secured	A button cell a child can access - a mandatory-standard failure.
Pressure to pay before clearance	A request to release the balance before the border outcome is known.

9. Sources and References

Rates, thresholds and standards change. Confirm every figure against the issuing body before you rely on it.

Australian Border Force (ABF)

<https://www.abf.gov.au/>

Australian Taxation Office - GST on low value imported goods

<https://www.ato.gov.au/businesses-and-organisations/international-tax-for-business/gst-for-non-resident-businesses/gst-on-low-value-imported-goods>

Department of Agriculture, Fisheries and Forestry (DAFF)

<https://www.agriculture.gov.au/>

ACCC Product Safety Australia

<https://www.productsafety.gov.au/>

Electrical Equipment Safety System (EESS)

<https://www.eess.gov.au/>

Australian Communications and Media Authority (ACMA)

<https://www.acma.gov.au/>

DFAT - China-Australia Free Trade Agreement (ChAFTA)

<https://www.dfat.gov.au/trade/agreements/in-force/chafta>

IPPC - ISPM 15 (wood packaging)

<https://www.ippc.int/en/publications/640/>

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Send Us Your Product Brief

We classify the goods, test the ChAFTA claim, price the duty and the 10% GST into one AUD landed cost, and handle the biosecurity, the RCM and the label before the goods ship. Tell us what you are importing and where it is going, and we will tell you what it takes to clear.

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