



# BUYING ON THE INTERNET

**Attention – Buyer beware.** Many items available on the internet are prohibited or restricted under Customs legislation. Check the Australian Customs and Border Protection Service website before buying.

Some goods you buy on the internet from an Australian company may be supplied from overseas. Duty and taxes may be payable by you when this occurs.

When you buy goods over the internet, you should be aware that Customs and Border Protection may screen, x-ray and examine your imported goods. This is done regardless of:

- whether the goods were bought for someone else
- whether the goods are for your business or personal/private use
- where the goods were bought
- whether you intend to sell or distribute the goods.

You have imported goods into Australia if you purchase, order or otherwise arrange for goods to be brought (or sent) to Australia from overseas.

Generally, there is no requirement to pay duty and Goods and Services Tax (GST) on imported goods valued at or below A\$1000, except for alcohol and/or tobacco products.

## CUSTOMS AND BORDER PROTECTION CLEARANCE

Goods bought on the internet may arrive in Australia by:

- air cargo
- sea cargo
- international mail (post).

The value of the imported goods and the method of delivery determine how the goods are cleared for delivery to you and what duty, taxes and charges may apply.

Imported goods with a value at or below A\$1000 that arrive by air or sea cargo will require a self-assessed clearance (SAC) declaration to be lodged with Customs and Border Protection.

Goods with a value at or below A\$1000 that arrive by post do not require a SAC declaration. For more information see the fact sheet, Self-assessed Clearance (SAC) Declarations, available at: [www.customs.gov.au/site/page5302.asp](http://www.customs.gov.au/site/page5302.asp)

If imported goods valued above A\$1000 arrive by air cargo, sea cargo or by post, in most cases, you will be required to make an Import Declaration. For more information see the fact sheet Import Declarations available at: [www.customs.gov.au/site/page5302.asp](http://www.customs.gov.au/site/page5302.asp)

## PROHIBITED AND RESTRICTED GOODS

Some goods bought over the internet are prohibited or could contain substances that are restricted in Australia, even if they are legal overseas. Items that may be detained or seized by Customs and Border Protection include, but are not limited to:

- performance and image enhancing drugs, containing restricted substances
- laser pointers
- medications, including herbal preparations
- videos, DVDs, CDs and books/publications with objectionable or offensive content
- protrusion dog collars
- tablet presses
- animal products made from protected species or with cat or dog fur.

Further information on prohibited and restricted goods is available at: [www.customs.gov.au/site/page4369.asp](http://www.customs.gov.au/site/page4369.asp)

If you are in doubt about purchasing specific goods, check our website before you buy on the internet.

## IMPORT PERMITS

To bring certain goods into Australia you may need an import permit or approval.

It is your responsibility (as the importer) to know if the item you are importing requires an import permit or approval. Further information about where you can obtain an import permit is available at [www.customs.gov.au/site/page4369.asp](http://www.customs.gov.au/site/page4369.asp)

## PIRATED AND COUNTERFEIT GOODS

Copyright piracy and trademark counterfeiting are illegal. You may be legally prosecuted if you buy pirated or counterfeit items over the internet.

## NON-COMPLIANT GAS AND ELECTRICAL GOODS

Most gas and electrical goods imported and sold in Australia must meet certain Australian safety and technical standards.

Goods of this nature offered for sale over the internet from foreign countries may not comply with Australian safety and technical standards.

Some gas and electrical appliances, including barbeques and personal grooming items, may not be able to be modified to comply with Australian standards, and could present a serious safety risk if used.

## PAYMENT OF DUTY AND TAXES

Payment of duty and GST is applicable for imported goods with a value exceeding A\$1000 unless a concession or exemption applies.

If there are multiple packages to the same addressee arriving in Australia from a single consignor overseas, the value of all packages may be combined for duty and tax assessment purposes. Further information about 'consignments' is available at: [www.customs.gov.au/webdata/resources/notices/ACN0659.pdf](http://www.customs.gov.au/webdata/resources/notices/ACN0659.pdf)

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## FOR MORE INFORMATION

For more information on any Customs and Border Protection matter, contact the Customs Information and Support Centre on 1300 363 263, email [information@customs.gov.au](mailto:information@customs.gov.au) or visit our website [www.customs.gov.au](http://www.customs.gov.au)