



Import Processing Charges

Changes to Import Processing Charges from 1 January 2016

As part of the 2015-16 Commonwealth Budget, the Government has decided to restructure the Import Processing Charges (IPCs) in order to support a number of significant reforms. The IPCs are cost recovery based and are aimed at improving the integrity of the border while removing cross-subsidisation and delivering efficiencies to industry.

There are two changes being employed to the current IPC arrangements:

- Removal of the current price differential between air/post and sea cargo pathways.
- Introduction of a consistent price differential between electronically and manually lodged declarations to encourage electronic lodgments and better reflect the additional work required by the agency to manually enter and process these documents.

The restructured IPCs are included in the table below.

Item	Lodgement Type	Consignment Value	Cargo Channel	Current Price	New Price (01.01.2016)
Communication of Import Declaration (N10) Warehouse Declaration (N20)	Electronic	≤ \$1,000	Sea / Air	\$0.00	Nil
		> \$1,000 - < \$10,000	Air / Post	\$40.20	\$50.00
			Sea	\$50.00	
		≥ \$10,000	Air / Post	\$122.10	\$152.00
	Sea		\$152.60		
	Documentary	> \$1,000 - < \$10,000	Air / Post	\$48.85	\$90.00
			Sea	\$65.75	
		≥ \$10,000	Air / Post	\$122.10	\$192.00
Sea			\$152.60		
Warehoused Goods (N30)	Electronic	All	N/A	\$23.20	\$23.00
	Documentary	All	N/A	\$60.00	\$63.00