

## importing a motor vehicle

There are several steps to privately importing a motor vehicle:

- Obtain a "VEHICLE IMPORT APPROVAL" from the Vehicle Safety Standards Branch of the Department of Transport and Regional Services. Phone: 1800 815 272 (Australia only) or (02) 6274 7506, Fax: (02) 6274 6013, email: [Vimports@dotars.gov.au](mailto:Vimports@dotars.gov.au);
- Pay Customs duty, GST and Luxury Car Tax (LCT) where applicable and obtain a customs clearance at the port of entry; and
- Obtain quarantine clearance from the Australian Quarantine and Inspection Service (AQIS) after the vehicle has arrived at the port of entry. For more information visit the AQIS website on [www.aqis.gov.au](http://www.aqis.gov.au)

Because of the various duty rates applicable, and the existence of two valuation regimes depending on whether the car was purchased before or on or after 2 March 1998, a publication, called the Guide to the Importation of Privately Owned Motor Vehicles or Motor Cycle" is available below which clearly describes the process involved and the methods to be used in calculating any duty and tax liability.

Any person may import a motor vehicle or a motorcycle into Australia as directed in the section Motor Vehicle Standards Act detailed below.

If you plan to drive the vehicle on Australia's roads it is essential that you contact the Vehicle Safety Standards Branch before importing the vehicle to ensure that the vehicle can meet the safety requirements and to obtain a permission to import the vehicle.

All privately imported vehicles are subject to the same rates of Customs duty and Goods and Services Tax (GST) and, where applicable, Luxury Car Tax (LCT) as commercially imported vehicles. The Customs duty is based on the Customs value of the vehicle.

The rate of Customs duty payable is that which applies to the particular type of vehicle on the date it is entered for Customs purposes in Australia. GST and, where applicable, LCT applies at the date you import the vehicle into Australia. Without a permission to import, which can be obtained from the Vehicle Safety Standards Branch, a special duty of \$12,000 may apply.

As Customs duty varies according to vehicle design and value, and is subject to change, you should contact a Customs office before importing any vehicle into Australia.

Prior to making a decision to import your vehicle you should take into account the costs involved in the process such as: freight, Customs duties and entry processing charges, steam cleaning for quarantine purposes, other wharf and transport charges and any costs involved in having the vehicle meet state or territory registration requirements (whether your vehicle will indeed meet these requirements should be checked prior to importation).

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## **Valuing your vehicle for Customs purposes**

The Customs value of imported private motor vehicles and motor cycles (whether new or used) is assessed in the following way:

### **The Transaction Value Method**

The Customs value of new or second hand privately imported motor vehicles or motor cycles will ordinarily be calculated using the "transaction value" method. Under this method the Customs value is based on the "price actually paid or payable" for the vehicle or cycle in a bona fide sale where the price is not influenced by any other factor.

This method will be used where the importer can show that the vehicle or cycle was purchased to be exported to Australia. The transaction value method will not be used where there is insufficient or unreliable information regarding the purchase.

In determining the Customs Value, certain adjustments may be made to the price paid by the importer to have the vehicle or cycle brought to Australia (eg. the deduction of overseas freight and insurance).

### **Alternate Methods of Valuation**

When the "transaction value" method cannot be used to determine Customs Value, the alternate methods of valuation, as set out in Section 159 of the Customs Act will be applied in sequential order.

Where the Fall-Back alternate method is used, Customs will usually accept as the basis for determining the Customs Value, the landed cost of the vehicle or cycle in Australia as assessed by a person qualified in valuing such vehicles and cycles. Customs may then make certain deductions to determine the Customs Value of the vehicle or cycle.

The valuation procedures outlined above are applied by Customs to privately imported motor vehicles and motor cycles purchased by the importer on or after 2 March 1998. The previous set of valuation guidelines used for motor vehicles and motor cycles purchased by the importer prior to 2 March 1998 are contained in the 'Guide to the Importation of Privately Owned Motor Vehicles and Motor Cycles' included below.

## Conversion to Australian currency

The Customs value of your vehicle is calculated in Australian dollars. Where it is necessary to convert any prices, costs, etc. from a foreign currency to Australian dollars, the conversion will be based on that rate of exchange in effect in Australia on the date of exportation of your vehicle to Australia.

 [Guide to the Importation of Privately Owned Motor Vehicles or Motor Cycles](#) (222KB)

 [Customs Valuation of Imported Goods Factsheet](#) (42KB)

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## Concessions for tourists and temporary residents

As a tourist or temporary resident, you may bring a motor vehicle or a motorcycle and attached trailer or a caravan to Australia for a period of up to 12 months (or longer under certain circumstances) without paying duty on them, provided they are subsequently exported from Australia.

For this concession to apply, you will need one of the following:

- a Carnet De Passages en Douanes issued by an overseas organisation which has a reciprocal arrangement with the Australian Automobile Association, or
- a cash or bank security, equal to the amount of duty and GST and, where applicable, LCT otherwise payable.

If your vehicle is stolen, damaged or destroyed whilst you are in Australia you should notify Customs as soon as possible at your original port of arrival.

All fittings and accessories imported with your motor vehicle, motorcycle, trailer or caravan must also be exported with that same vehicle.

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## Quarantine

To prevent the entry of diseases, noxious weeds and insect pests into Australia, Quarantine authorities inspect all vehicles on arrival and may require them to be properly cleaned. This is usually effected by steam cleaning. You should remove all soil and any other matter from your vehicle (including the underside) prior to exportation to Australia.

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## **Vehicles manufactured in Australia**

You may import an Australian manufactured motor vehicle or a motorcycle without paying Customs duty on it, providing you have owned and used the vehicle overseas and there are no outstanding Australian duties, taxes or charges owing on it.

However, you will be required to pay GST and, where applicable, LCT on the vehicle if no GST or applicable LCT was paid when the vehicle was originally exported from Australia.

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## **Motor Vehicle Standards Act**

The Motor Vehicle Standards Act 1989, which is administered by the Vehicle Safety Standards Branch, came into effect on 1 August 1989. Under this legislation it is an offence to import any new or secondhand vehicle unless:

- it meets the safety and emissions standards applying to vehicles to be used on Australian roads, or
- arrangements are in place to modify the vehicle to meet these requirements after its arrival in Australia.

Before importing any vehicle it is essential that you ensure it will be able to be delivered in Australia by contacting the Vehicle Safety Standards Branch. They are the only body who can issue permits to import motor vehicles from overseas

Please note, the Department of Transport and Regional Services advises that the only exemption from the Import Approval requirement is for vehicles returning to Australia where the owner of the vehicle at the time of its return was also the owner at the time of its exportation.

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## Clearance formalities

You will be required to complete all the formalities to clear your motor vehicle through Customs at the port of importation. To avoid any delays, please have available documents such as passport, driver's licence, purchase and transportation documents, bills of sale, registration and insurance papers, service records and log books.

From 1 April 1997 cost recovery charges for the processing of entries have applied. The charge will depend on whether the entry is an electronic or a documentary (manual) entry.

 [Schedule of fees](#) (84KB)

Advice on charges for processing entries is available from your nearest Customs Information Centre.

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## Vehicle registration

Customs has no control or authority over motor vehicle or motorcycle specifications or registration requirements in Australia.

Before bringing your vehicle to Australia, you should check with the motor vehicle registration authorities of the State or Territory where it is intended to be registered to ensure that it will meet their registration requirements.

Vehicles can be temporarily imported and legally driven on Australian roads for the period of carnet validity (or temporary importation period) provided registration is still current in the vehicle's country of origin.