

Customs & Broker Invoice Decoder

Every line item on an Australian import clearance invoice — what it is, what it should cost, and what you can negotiate.

The four blocks of any clearance invoice

Invoice line	What it is	Negotiable?
Duty	0–5% (typical) of customs value; 0% if FTA claimed correctly	No — but classification & FTA claims change it
GST	10% of VoTI (value + duty + freight + insurance)	No — claimable as input tax credit if registered
Import Processing Charge	ABF charge: \$0 ≤\$1k • \$50 <\$10k • \$152 ≥\$10k (electronic)	No — fixed by law
Biosecurity charge	DAFF cost recovery on Full Import Declarations: \$48 air / \$71 sea	No — fixed by law
Customs entry / brokerage	Broker professional fee for preparing & lodging your declaration	Yes — typically \$100–\$250 standard
AQIS / inspection fees	DAFF time-based fees if goods are inspected or treated	Partly — avoidable with clean docs & pre-treatment
Terminal / port / CFS	Stevedore & depot handling; LCL deconsolidation per cubic metre	Rarely — but compare forwarders
Disbursement fee	Broker advancing duty/GST on your behalf, ~2–5%	Yes — pay the ABF directly to skip it
Storage / demurrage / detention	Daily charges once wharf free days (~3) lapse	Avoidable — pre-clear before arrival

Sanity checks

- Government lines should match the official rates exactly — duty, GST, IPC and the biosecurity charge are never marked up.
- GST (10%) belongs on the broker/freight service fees, not on duty or government charges.
- No itemised breakdown = ask for one. Legitimate brokers provide it without fuss.
- Compare broker fee schedules annually — the market is competitive and loyalty rarely pays.

Full guide: importing.com.au/guides/customs-broker-fees-import-charges