

Landed Cost Cheat Sheet

The exact formulas, current government charges and a worked example for calculating what an import really costs.

The formulas

VoTI = customs value + customs duty + international freight & insurance (+ WET if wine)

GST = $10\% \times \text{VoTI}$ • **Duty** = duty rate $\times$ customs value (typically 5%; often 0% under an FTA)

Landed cost = goods + freight + insurance + duty + GST + government charges + broker & port fees

Fixed government charges (2026)

Charge	Consignment value	Amount
Import Processing Charge — electronic	$\leq \$1,000$	\$0 (SAC)
	$> \$1,000 - < \$10,000$	\$50
	$\geq \$10,000$	\$152
IPC — documentary (avoid!)	$> \$1,000$	\$90 / \$192
Biosecurity charge (DAFF, on FID)	any $> \$1,000$	\$48 air / \$71 sea

Worked example — sea consignment, \$5,000 customs value

Line	Calculation	Amount
Customs value (FOB)	supplier invoice	\$5,000.00
Duty	$5\% \times \$5,000$ (0% if FTA applies)	\$250.00
Freight + insurance	international leg	\$850.00
VoTI	$5,000 + 250 + 850$	\$6,100.00
GST	$10\% \times \text{VoTI}$	\$610.00
IPC + biosecurity	$\$50 + \71 (electronic, sea)	\$121.00
Border total	duty + GST + charges	\$981.00

Add broker entry fee (~\$100–\$250), terminal/port charges and delivery to reach true landed cost.

GST-registered businesses claim the GST back as input tax credits — it is a cash-flow cost, not a real one.

Model your own numbers: importing.com.au/tools/landed-cost-calculator