

Mode of transport	How will the material be brought into Australia? By air or sea transport?
Arrival and departure ports	The city and country that the material departed from and arrived in.
Airway Bill (AWB) or Bill of Lading (B/L) number	Airway Bills are tickets for airfreight, and Bills of Lading are tickets for sea freight, that are issued by the airline or shipping company. Some consignments of goods that have travelled as part of a larger consignment have a House Airway Bill (HAWB) or House Bill of Lading (HBL). These are issued by a freight forwarder rather than an airline or shipping company to denote a smaller portion of a shipment.
Supplier	The supplier of the goods is the person, institution or company that the institution is borrowing or buying the goods from. As institutions are often dealing with agents or various representatives of the owner, it is important to be clear who is the actual supplier – it is <u>not</u> sufficient merely to disclose the identity of the representative or agent of the supplier.
Description of the goods	The description of the goods needs to be clear enough to permit Customs to assess accurately the risk of importing the material into Australia, and to ensure that the goods are classified in the correct tariff line. The description of the goods needs to include a list of all materials that each item is made from. This description can include Illustrative Descriptive Material in the form of photographs or

	<p>pictures which may be helpful for the customs broker in determining the tariff line.</p>
<p>Tariff category for the goods</p>	<p>There are a large number of tariff lines that attempt to classify every kind of material that can be imported. A customs broker will advise what tariff class is appropriate. These are not always self-evident. For example, Art museums have some challenges with defining the appropriate tariff line as artists are using an increasing variety of materials and techniques with the consequence that their works may no longer fit in the defined tariff categories. If a museum or its broker has problems determining the correct tariff class it can apply for Tariff Advice from Customs.¹</p>
<p>Country of origin</p>	<p>The country of origin must be provided for each item, and the ACS may require further information to substantiate the origin of the goods. Country of origin information can be difficult to ascertain for many collection items that are very old or lack provenance information. In the event that you are importing material of an unknown origin, it would be prudent to contact Customs Origin and Valuation policy section for formal advice.²</p>

¹ An application for Tariff Advice (B102) is available from <http://www.customs.gov.au/site/page.cfm?u=4533>

² Contact details are available at origin@customs.gov.au,

<p>Quantity and weight of the goods</p>	<p>The number of items in the shipment, and the number of packages that they have travelled in, must be provided along with the gross weight for the packed goods.</p>
<p>Terms of the invoice (Incoterm)</p>	<p>Customs needs to know whether the cost of freight, packing and insurance are included in the cost of the items stated on the invoice, and which party in the transaction is responsible for the costs relating to various aspects of the transit. There are a set number of different scenarios that have been formulated and adopted internationally known as Incoterms³. It is important to identify the Incoterm for the overall shipment. This may differ from the Incoterm on the shipping invoice as freight, insurance and/or packing may have been paid for separately. (These distinctions are not easy but an understanding of them is essential if the import is to proceed without pain.)</p> <p>It is essential that institutions clearly convey to their freight agent and/or customs broker:</p> <ul style="list-style-type: none"> • which party is paying for freight, insurance and packing; and • whether these costs are included in the cost of the items on the shipping invoice, or

³ For a plain English explanation of Incoterms, see '*International Trade – A Practical Introduction*', R.Bergami (3rd ed.), Eruditions Publishing, Melbourne 2009. A reference table of Incoterms can also be found http://www.customs.gov.au/webdata/resources/files/FS_Incoterms.pdf

	<ul style="list-style-type: none"> • whether these services are paid for on different invoices. <p>The freight agent or broker can then advise the appropriate Incoterm.</p>
Value	<p>The value of the goods must be declared to the ACS in the currency in which it was paid or stated on a loan contract. It must also be clear whether the transaction is a loan, or a purchase, as this determines the valuation basis that the broker must declare.</p>
Treatment code	<p>The treatment code links any special Customs provisions to the entry that effects the applicable duty and tax. The most common treatment codes for collecting institutions are <i>Event Status</i> (354) - for the temporary import of goods on loan for exhibition, and <i>Returning goods</i> (817), which withholds import duty and GST on items returning from loan. Another example may be the treatment codes that denote the various free trade agreements to which Australia is a party and that have particular tax and duty exemptions and provisions.</p>