You have imported your personal belongings into Australia if:

• you sent your personal belongings to Australia, or
• someone else sent your personal belongings to Australia (at your request or unsolicited).

Imported personal belongings may arrive in Australia by air or sea cargo or by international mail (post).

Personal belongings are also known as unaccompanied personal effects (UPEs). UPEs may include clothing, books, furniture, appliances, and sporting equipment.

UPEs are a special category of goods. If certain conditions are met, your UPEs may be cleared from Customs control without requiring you to lodge import declarations or pay duty, GST or other taxes and charges.

For your UPEs to qualify for the available concessions you must:

• be the owner of the goods and have personally owned and used the goods for at least 12 months before departing for Australia
• have arrived or intend to arrive in Australia, and
• be an arriving person who is a permanent resident (returning to Australia) or a first time migrant from a place outside Australia taking up permanent residency.

If you are not a permanent resident of Australia or are not arriving to take up permanent residency you can still import some types of goods as your UPEs.

UPEs that have not been owned and used overseas for the required time (usually 12 months) will be assessed for duty and GST.

Duty, GST and/or Wine Equalisation Tax (WET) is payable if your UPEs include:

• wine, beer, spirits or other alcoholic beverages, and/or
• cigarettes, cigars and other tobacco products.

PERSONAL BELONGINGS/GOODS THAT CANNOT BE TREATED AS UPEs

If you import the types of goods listed below an import declaration or a self-assessed clearance declaration will be required to clear these goods from Customs control. You may also have to pay duty, GST, Luxury Car Tax (LCT), WET and other taxes and charges.

• cars, motorcycles, or other vehicles
• parts for cars, motorcycles or other vehicles
• goods you intend to sell (commercial goods)
• goods you have purchased from overseas while you are in Australia (including internet purchases)
• goods which were bequeathed to you.

For more information see the fact sheets, Import Declarations and Self-assessed Clearance Declarations, available at: www.customs.gov.au/site/page5302.asp

May 2011
**PERSONAL BELONGINGS THAT CAN BE TREATED AS UPEs**

<table>
<thead>
<tr>
<th>Personal belongings and household goods typically include but not limited to:</th>
<th>Permanent residency requirements apply</th>
<th>Number of months goods must be owned and used</th>
<th>A security deposit must be paid for any Customs duty payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal clothing and footwear, hygiene articles and personal grooming products but not fur apparel or perfume concentrates</td>
<td>✓</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Non motorised caravans, trailers and boats designed for use in sheltered waters for sport or recreation which conform to published specifications. A security deposit is required</td>
<td>✓</td>
<td>12 months</td>
<td>✓</td>
</tr>
<tr>
<td>Aircraft of all types, not having more than one propulsion motor. Other conditions apply and a security deposit is required</td>
<td>✓</td>
<td>6 months</td>
<td>✓</td>
</tr>
<tr>
<td>Machinery, plant and equipment. Other conditions apply and a security deposit is required</td>
<td>✓</td>
<td>12 months</td>
<td>✓</td>
</tr>
<tr>
<td>Fur apparel, personal effects, furniture and household goods not covered above</td>
<td>No</td>
<td>12 months</td>
<td>No</td>
</tr>
<tr>
<td>Furniture, carpets and rugs, crockery, cutlery and kitchen appliances</td>
<td>No</td>
<td>12 months</td>
<td>No</td>
</tr>
<tr>
<td>Books, garden tools, lawn mowers, bicycles, vacuum cleaners, and a range of other personal or household items</td>
<td>No</td>
<td>12 months</td>
<td>No</td>
</tr>
</tbody>
</table>

**HOW TO LODGE A UPE STATEMENT (FORM B534)**

The UPE Statement is a legal declaration and must be completed by you (the owner of the goods).

All information you provide must be complete and correct and each page of the UPE Statement must be signed by you.

If you are unable to lodge the UPE Statement yourself, you may arrange for a representative such as a friend, a relative or a Customs broker to lodge the UPE Statement on your behalf.

It is important to contact the shipping or airline company or freight forwarder before attempting to gain Customs clearance for the goods. These companies will advise on their requirements, including their operating hours and the location of the goods.

The B534 form is available in a number of foreign languages, and must be completed in English. The B534 form is available from any Customs and Border Protection office in Australia or from the Customs and Border Protection website www.customs.gov.au

**EVIDENCE OF IDENTITY**

Customs and Border Protection requires Evidence of Identity (EOI) before it will process completed UPE Statements.

The EOI documents, listed in the checklist below, are required to identify the person who lodges the UPE Statement at a Customs and Border Protection counter. In most cases, all identity documents must be originals or certified copies.

**CHECKLIST FOR LODGING A UPE STATEMENT**

To lodge a UPE Statement at a Customs and Border Protection counter you will need to bring the following documents with you:

- a completed and signed Unaccompanied Personal Effects Statement (form B534)
- a Passport, Australian Citizenship certificate, or a birth certificate
- one form of photo identification such as a passport or driver’s licence
- a list of all the goods included in the UPEs (such as a packing list), and
- a delivery order from the shipper or other shipping documents, which identifies the owner and shows the address of the owner of the UPEs.

If you are lodging a UPE Statement on behalf of the owner, you will also need a copy of their passport photo page which shows their signature.

**FOR MORE INFORMATION**

For more information on any Customs and Border Protection matter, contact the Customs Information and Support Centre on 1300 363 263 or + 61 6275 6666 (outside Australia), email information@customs.gov.au, or visit our website www.customs.gov.au

**LOCATIONS OF CUSTOMS AND BORDER PROTECTION OFFICES**

You may lodge your B534 application form at any of the offices listed.

AUSTRALIAN CAPITAL TERRITORY: Canberra

NEW SOUTH WALES: Sydney, Coffs Harbour, Newcastle, Wollongong, Eden, Richmond RAAF Base

VICTORIA: Melbourne (City and Tullamarine Airport), Portland, Geelong

SOUTH AUSTRALIA: Adelaide, Port Lincoln, Port Pirie

WESTERN AUSTRALIA: Fremantle, Albany, Broome, Bunbury, Carnarvon, Christmas Island, Dampier, Esperance, Geraldton, Perth Airport, Port Hedland

QUEENSLAND: Brisbane, Bowen, Cairns, Gladstone, Thursday Island, Weipa, Bundaberg, Gold Coast, Mackay, Townsville

TASMANIA: Hobart, Burnie, Launceston

NORTHERN TERRITORY: Gove, Darwin