

제 출 문

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요 약

대 호주 농림수산물 수출액은 2009년까지 증가추세를 보이며 약 8.6천만 달러 규모였으나, 2010년 글로벌 금융위기의 여파로 전년대비 약 5.4% 감소하여 2010년에 8.2천만 달러 규모로 줄었다. 그러나 2011년부터 다시 증가하여 9.3천만 달러에 달했다. 여전히 글로벌 금융위기 이전의 수준에는 미치지 못하지만, 빠른 회복세를 보이며 앞으로 더욱 확대될 것으로 기대된다.

호주는 국가적 정책에 의해 수출입이 까다로운 편인데, 농림수산부 및 호주 검역청이 그에 상응하도록 수출입 관련 정보를 제공하고 있다. 특히, 관세율 적용에 대한 정확한 이해와 서류작성이 필요하며, 제품에 함유되는 모든 원료를 수입신고서 및 식품표시에 작성하는 것이 수출자들의 주의가 필요한 부분이다. 호주검역청은 원활한 수입절차를 위해 사전에 수입신고 서류에 대해 검토하고 상담해주는 지원을 하고 있으므로, 이를 적극 활용하는 것이 필요하다.

호주 수출 시 부적합 사례를 살펴보면 허용되지 않은 식품첨가물이나 병원성 미생물, 유해물질의 검출들이 원인인 경우가 많이 있으므로 호주에서 제공하는 식품기준을 면밀히 파악하여 적용하는 것이 매우 중요하다. 실제로 호주 검역청은 수출시 부적합 사례를 공식적으로 집계하여 정기적으로 공표하고 있으나, 이를 유용하게 활용하지 못하고, 모든 통관절차를 유통업체나 수입업체 측에 맡기고 있는 상황이므로, 한국 수출업체 측에서 좀 더 적극적인 정보 활용과 대책마련을 세울 필요가 있다.

한국과 호주 간의 식품 및 식품첨가물의 기준 차이에 따른 수출 부적합의 경우 정부 차원에서 수출국과의 적극적 무역 협상을 통해 관련 규제를 완화하기 위한 노력과 관련 법 개정 등 정보를 신속히 공유하는 지원이 필요하다.



특히, 호주는 다양한 가공식품의 수입국으로 85%가 넘는 판매제품이 수입제품이거나, 수입재료로 생산 혹은 현지 외국기업의 제품인 것으로 추정된다. 호주와 다른 나라들의 수출시 특혜가 가능한 인증서 제도나 협약에 대해 한국 정부가 검토하여 향후 좀 더 원활한 대 호주 수출입을 위해 정책적인 움직임이 필요하다.

금번 과제를 수행한 결과, 한국과 주요 수출 대상국(러시아, 베트남, 호주)의 식품 유형별 식품첨가물 기준의 비교, 식품첨가물 DB 구축 등의 결과는 국내의 식품 수출 기업에 정보를 제공하고 수출시 신속한 대응으로 수출을 효율화하여 식품산업 발전에 기여 할 수 있을 것으로 사료된다.

본 과제의 수행결과는 단기적으로는 수출기업의 애로사항을 해소하고, 장기적으로는 국가의 수출진흥정책 및 국가별 수출전략 수립에 활용될 수 있을 것으로 기대되므로 향후 조사대상국, 조사품목, 조사기간을 확대하고 지속적으로 업데이트 할 필요가 있을 것으로 사료된다.

일러두기

1 조사 추진 단계

1.1 조사 추진 단계

추진 단계		조사 추진 내용
1 단계	조사 계획 설계	조사 기본 방향 설정 조사대상 항목 설정 및 조사 계획 수립 전문가 자문을 통한 조사대상 및 항목 선정
2 단계	조사 실시	문헌조사, 실태조사, 면접조사 실시 전문가 자문을 통한 자료 조사 및 협조 요청
3 단계	자료 분석	조사된 자료를 기초로 품목별 현황분석 조사된 자료의 Database화 분석결과의 활용을 위한 전문가, 기업의 자문
4 단계	보고서 작성	주요 수출대상국의 식품첨가물 및 유해물질 조사 보고서 작성

1.2 조사 내용

- 조사대상 가공식품 선정
- 수출국의 수입관리제도 조사
- 가공식품 품목별 식품첨가물 관련 법규 정보수집
- 수출식품 부적합 사례 및 식품안전정보 사건·사고 조사
- 수출국 대상 번역자료 및 보고서에 대한 확인 절차

1.3 조사 방법

1.3.1. 조사대상 가공식품 선정

- 조사대상 식품유형은 주요 수출대상국(러시아, 베트남, 호주)에 대한 식품 유형별 수출액, 매출대비 수출비중, 해외 수출 시 부적합 판정을 받은 이력이 있는 식품을 조사하여 14개 가공식품을 1차로 선정하였다.

- 1차 선정 가공식품을 중심으로 최종 조사대상 수출국과 유형을 선정하기 위해 국내 주요 식품제조업체의 수출 주력 식품유형, 기업별 주요 관심 식품첨가물, 수출시 애로사항 등에 대한 의견 수렴 간담회¹⁾ 및 설문조사를 실시하였다.
- 주요 수출대상국별 가공식품을 분류하는 체계가 상이하고 국내의 가공식품 분류기준으로는 조사 범위 등이 방대하여 한국농수산물유통공사, 한국식품산업협회 관련 연구원이 최종 품목선정 회의에 참석, 다음과 같은 항목들을 고려한 14개 가공식품, 36개 식품유형을 조사대상으로 최종 선정하였다.
 - 가공식품별 식품유형의 수출액
 - 수출대상국 수출시 통관 부적합 사례 여부
 - 해외 수출 식품기업 대상 수출 주력 식품유형 수요조사
 - 농림수산물식품부의 정책적 수출 장려 대상 식품유형

1.3.2 국가별 자료의 수집 및 식품첨가물 Data Base화 작업

- 한국과 호주의 식품유형을 조사하여 비교하고 식품유형별 식품첨가물 및 유해물질의 기준 및 규격을 조사하여 DB 구축을 위해 엑셀로 입력하였다.
- 상기의 번역자료 및 보고서 내용을 확인, 검토하였으나 오류가 있을 수 있으므로 이용자가 각주의 해당 국가 웹사이트와 부록에 첨부된 원문을 확인할 수 있도록 하였다.

1) 2012.01.13 국내 수출기업 관계자, 한국식품산업협회 연구원 회의 참석

- 한국, 러시아, 베트남, 호주 4개국의 식품첨가물 현황을 품목코드, 품목명, 물질코드, 물질명과 함께 비교 제시하여 향후, 식품첨가물 관련 정보 검색을 위한 기초자료로 활용할 수 있게 하였다.
- 한국의 가공식품별 기준 및 규격과 식품첨가물 사용기준은 「식품공전 (한국식품산업협회, 2012년)」, 「식품첨가물공전(한국식품산업협회, 2012년)」, 축산물의 가공기준 및 성분규격(농림수산검역검사본부고시 제2011-105호, 2011.10.12)」 및 「식품유형별 식품첨가물의 적용범위(식품의약품안전청 식품첨가물 정보방 홈페이지, 2012.7.11)」 등을 참고로 하여 기재하였다.
- 본 Data Base의 식품첨가물 허용량 비교표는 국가별 유사 기준을 적용하여 해석상의 오류가 있을 수 있고 자료 업데이트가 실시간으로 관리되지 않으므로 수출에 활용시 해당국가의 현행규정을 반드시 확인하여야 한다.
- 국가별 식품첨가물 허용량 비교 표기법에 대한 설명은 다음과 같다.

한 국

- ① - : 식품첨가물 공전에 등재되어 있지 않은 첨가물로 식품 기준 및 규격 검사 항목에서 제외되는 ‘지정 외 첨가물’ (Negative System)을 의미하며 식품첨가물의 기준 및 규격 설정과 사용기준 개정을 원할 경우 식품의약품 안전청장이 정하는 지침에 따라 허가신청하여 허가를 받으면 사용할 수 있다.
- ② 기준없음 : 식품첨가물 공전에 등재되어 해당 품목에 사용할 수 있으나 사용량에 대한 별도의 기준이 없는 경우로 식품첨가물 일반사용기준에 따라 물리적, 영양학적 또는 기타 기술적 효과를 달성하는데 필요한 최소량으로 사용하여야 한다.

- ③ 제한없음 : 식품첨가물 공전에 등재되어 모든 식품에 사용할 수 있으나 사용함에 있어 사용량에 대한 제한기준이 없는 경우로 식품첨가물 일반 사용기준에 따라 물리적, 영양학적 또는 기타 기술적 효과를 달성하는데 필요한 최소량으로 사용하여야 한다.
- ④ 금지 : 식품첨가물 공전에 등재되어 있으나 해당 품목에 사용할 수 없다.

러 시 아

- ① - : 식품첨가물 목록에 등재되어 있지 않아 원칙적으로 사용할 수 없으나 사용을 원할 경우, 소비자보호청에 신청서류를 제출하여 허가를 받으면 사용할 수 있다.
- ② 기준없음 : 식품첨가물 목록에 등재되어 해당 품목에 사용할 수 있으나 사용량에 대한 별도의 기준이 없는 경우로 소비자의 안전을 위협하지 않는 범위 내에서 생산자의 기술지침에 따라 사용할 수 있다.
- ③ 제한없음 : 식품첨가물 목록에 등재되어 모든 식품에 사용할 수 있으나 사용함에 있어 사용량에 대한 제한기준이 없는 경우로 소비자의 안전을 위협하지 않는 범위 내에서 생산자의 기술지침에 따라 사용할 수 있다.
- ④ 금지 : 식품첨가물 목록에 등재되어 있으나 해당 품목에 사용할 수 없다.

베 트 남

- ① - : 식품첨가물 목록에 등재되어 있지 않은 첨가물 또는 등재되어 있지만 해당 품목에 대한 정보가 없는 경우로 사용할 수 없으나 사용을 원할 경우, 보건부에 신청서류를 제출하여 허가를 받으면 사용할 수 있다.
- ② GMP : 식품첨가물 목록에 등재되어 해당 품목에 사용할 수 있으나 사용 기준이 정해져 있지 않은 경우로 Good Manufacturing Practice (GMP)에 따라 사용할 수 있다.

호 주

- ① 금지(목록없음) : 식품첨가물 목록에 등재되어 있지 않은 첨가물로 사용할 수 없다.
- ② GMP : 식품첨가물 목록에 등재되어 해당 품목에 사용할 수 있으나 사용 기준이 정해져 있지 않은 경우로 Good Manufacturing Practice (GMP)에 따라 사용할 수 있다.
- ③ 금지 : 식품첨가물 목록에 등재되어 있으나 해당 품목에 사용할 수 없다.
- 국가별 식품첨가물 자료 출처
 - 한국 식품첨가물 자료 출처 : 한국식품의약품안전청 (KFDA)
<http://fa.kfda.go.kr>.
 - 러시아 식품첨가물 자료 출처 : 러시아 보건사회개발부
(МИНЗДРАВСОЦПРАЗВИТИЯ) SanPiN 2.3.2.1293-03
 - 베트남 식품첨가물 자료 출처 : 보건부 발행 3742결정서
<http://vfa.gov.vn/van-ban.vfa>
 - 호주 식품첨가물 자료 출처 : 호주뉴질랜드 식품기준청 (Food Standard Australia New Zealand) - 식품기준 1.3.1, 1.3.2
<http://www.foodstandards.gov.au/>



서 론

제1절

조사 필요성 및 목적

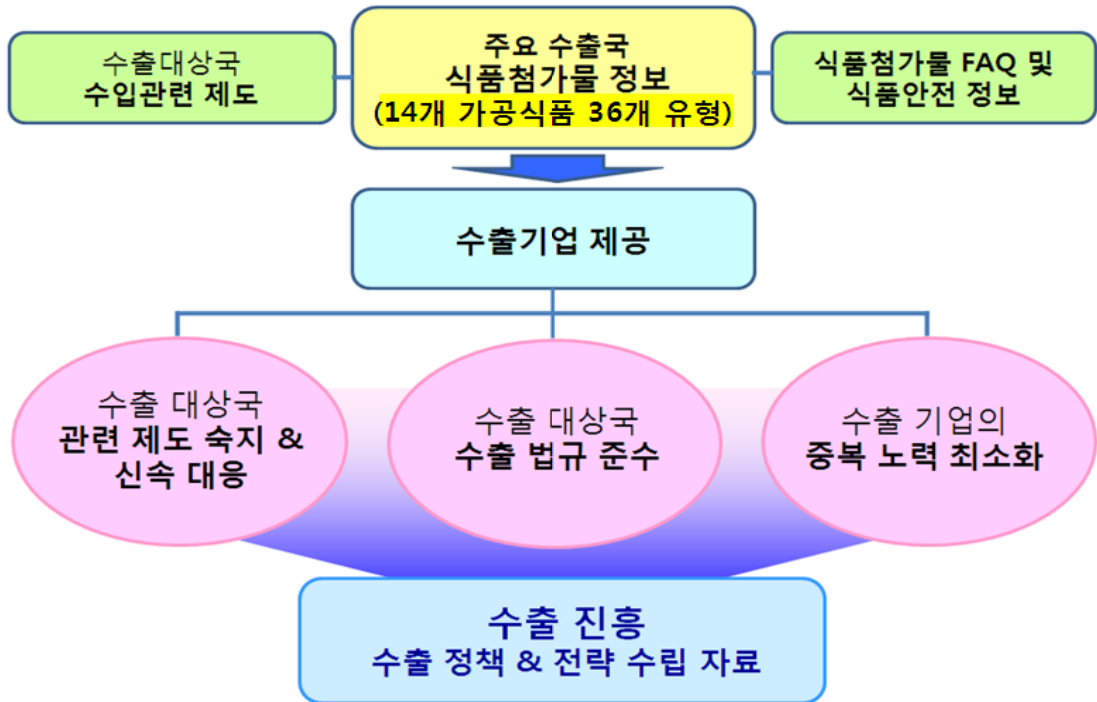
1 조사 필요성

- 주요 수출국의 식품관련 규정이 상이하고 수시로 변경되어 다양한 식품 원료와 식품첨가물의 사용이 수출과정에서 부적합 등 수출장애 요인으로 작용하고 있다. 더불어, 식품관련제도 및 절차 등의 미숙지로 인한 통관역류 및 부적합 사례가 증가함에 따라 우리나라 식품산업에 대한 대외 신뢰도가 저하되어 중장기적으로 식품 수출에 장애가 발생할 수 있기에, 정보 확보의 필요성이 증가하고 있다.
- 가공식품에 사용되는 식품첨가물과 관련 법규에 대한 정보를 통해 제품개발 단계에서 정보 활용을 독려하고 예상되는 통관상의 문제를 사전 예방하며 국제무역 마찰을 최소화 하는 것이 필요하다.
- 따라서 다양화, 구체화되어 가고 있는 주요 수출국(러시아, 베트남, 호주)의 식품 수입관련 정보, 특히 식품첨가물 및 유해물질에 대한 Data Base 구축 및 업데이트가 시급한 실정이다.

2 조사 목적

- 14개 주요 가공식품별 총 36개 식품유형에 대한 조사국의 식품첨가물 관련 법규 정보 수집 및 식품첨가물 DB 구축 등 세부 정보를 제공하여 가공식품의 수출 시 상이한 식품제도 및 규제로 인한 통관상의 문제를 사전에 대비하고,
- 수출기업의 정보 부족으로 인한 수출 법규 위반 방지와 신속한 대응 및 개별 기업의 수출확대를 위한 중복 노력을 최소화하며, 수출 정책 및 수출 전략 수립의 기초자료를 도출하는 것이 그 목적이다.

【그림 1-1】 조사 목적 및 개요



3 기대 효과

- 주요 수출 대상국의 식품 관련 제도 및 정보 제공으로 수출 시 신속 대응 가능
- 주요 식품(14개 가공식품, 36개 식품유형)에 대한 수출 대상국의 관련 법규 준수
- 식품첨가물 DB 구축 등 정보제공으로 개별 기업의 정보수집 중복 노력 최소화
- 수출 기업의 애로 해소 및 수출 효율화로 한국 식품산업 발전에 기여
- 수출 정책 및 전략 수립의 기초자료로 활용하여 수출 진흥에 기여
- 기업 및 국가의 대외 신뢰도 증대를 통한 수출 경쟁력 제고

제2절

조사 내용 및 방법

1 조사대상 가공식품 선정

- 선정방법
 - 2011년 농림수산물식품부 식품수출실적 중 가공식품 수출비중이 높은 국가 중 러시아, 호주, 베트남 선정
 - 주요 수출 가공식품 중 면류, 과자류, 음료류 등 14개 가공식품을 1차 선정

과자류	면류	조미식품
빵 또는 떡류	음료류	기타식품류 (조미김, 즉석조리식품)
코코아가공품류 또는 초코렛류	식용유지류	유가공품(아이스크림)
두부류 또는 묵류	절임식품	식육가공품(양념육류)
장류	커피	

- 조사설계
 - 한국식품산업협회가 식품산업협회의 수출관련 회원사, 식품기업 수출협의회, 수출관련 전문가 등을 대상으로 의견 수렴
 - 구조화된 질문지를 통해 조사대상 선정을 위한 자료 수집

2 가공식품 교역현황 및 수입식품 관리제도

- 조사내용
 - 수출 대상국의 수출입 개요 및 양국 간의 교역상황
 - 수입검사제도(수입허가사항, 검역 및 검사절차 등)
 - 수입위생제도(수입검사관련제도, 성분 및 금지 첨가물 등)
 - 수입규제제도(식품표시제도, 수입할당제도, 관세제도 등)
 - 주요 정부기관 내역(기관명, 웹사이트 등)

3 ▶ 식품유형별 식품첨가물 및 유해물질 관련법규 정보수집

- 조사내용
 - 식품유형별 기준 및 규격
 - 조사대상 국가별 14개 가공식품 식품첨가물 현황
 - 조사 대상국의 가공식품 품목별 식품첨가물 사용량, 유해물질 조사

4 ▶ 수출식품 부적합 사례 및 식품안전 관련 사건·사고

- 조사내용
 - 가공식품 부적합 사례조사
 - 국가별 식품안전 사건·사고 조사
- 조사설계
 - 가공식품 품목별 부적합 사례 및 첨가물 관련 FAQ수집
 - 최신 식품안전 관련 사건·사고 조사
- 조사방법
 - 문헌조사, 전문정보사이트, 현지조사, 전문컨설팅/조사업체



조사 수행내용 및 결과

제1절

조사대상 가공식품 선정²⁾

- 조사대상 식품유형은, 주요 수출국(러시아, 베트남, 호주)에 대한 식품유형별 수출액, 매출대비 수출비중, 해외 수출 시 부적합 판정을 받은 이력이 있는 식품을 조사하여 14개 가공식품을 1차로 선정하였다.

【표 2-1】 1차 선정 조사 대상 가공식품 및 식품유형

1	과자류	6	면류	11	조미식품
2	빵 또는 떡류	7	음료류	12	기타식품류 (조미김, 즉석조리식품)
3	코코아가공품류 또는 초코렛류	8	식용유지류	13	유가공품(아이스크림)
4	두부류 또는 묵류	9	절임식품	14	식육가공품(양념육류)
5	잘류	10	커피		

- 1차 선정 가공식품을 중심으로 국내 주요 식품제조업체의 수출 주력 식품 유형, 기업별 주요 관심 식품첨가물, 수출시 애로사항 등의 의견 수렴을 위한 간담회 및 설문조사³⁾를 실시하였다.
- 주요 수출대상국 별 가공식품을 분류하는 체계가 상이하어 국내의 가공식품 분류기준으로는 해당 식품유형(69개 식품유형)별 식품첨가물 관련 법규 정보 등을 사업 기간 내에 모두 조사하기에는 조사 범위 등이 방대하여 조사에 애로점이 발생하였다.
- 이에 따라 2012년 1월 13일 수출업무 종사자 및 기업 관계자와 한국 식품산업협회 연구원들이 모인 회의 결과를 수렴하고, 농수산물유통공사와의 협의결과를 토대로 최종 품목을 선정하고, 다음과 같은 항목들을 고려하여 14개 가공식품, 36개 식품유형을 조사대상으로 최종 선정하였다.

2) 부록 : 1. 조사대상 가공식품의 선정 기준

3) 2012.01.13 국내 수출기업 관계자 및 한국식품산업협회 연구원 회의 참석

주요 수출대상국의 식품첨가물 및 유해물질 조사

- 가공식품별 식품유형의 수출액
- 수출대상국 수출시 통관 부적합 사례 여부
- 해외수출 식품기업 대상 수출 주력 식품유형 수요조사
- 농림수산식품부의 정책적 수출 장려 대상 식품유형

【표 2-2】 조사 대상 가공식품 및 식품유형

14개 가공식품	36개 식품유형	소계
1. 과자류	과자, 병과류	2
2. 빵 또는 떡류	빵류	1
3. 식용유지류	콩기름, 채종유, 참기름, 들기름, 해바라기유, 올리브유	6
4. 면류	국수, 냉면, 당면, 유탕면류	4
5. 커피	커피	1
6. 음료류	과일·채소음료, 두유류, 인삼·홍삼음료,	3
7. 장류	한식간장, 양조간장, 혼합간장, 된장, 고추장, 혼합장	6
8. 조미식품	소스류, 복합조미식품	2
9. 김치류	배추김치, 기타김치	2
10. 젓갈류	젓갈, 액젓	2
11. 절임식품	절임류	1
12. 주류	탁주, 소주	2
13. 기타식품류	조미김, 식물성크림, 식염	3
14. 유가공품	가공유류	1

- 본 보고서에서는 주요 수출국 중 호주의 수입관련 제도, 식품첨가물 및 식품안전 정보를 제시하고자 한다.

제2절

가공식품 교역현황

1 수출입 동향

1.1 수출입 개요

- 관세청의 통계에 따르면 대 호주 2011년 수출액 규모는 2001년 대비 3.7배 증가한 8,163.8 백만 달러이다. 이 중 농림수산물 수출액의 규모는 1.2%인 93.2백만 달러이다. 대 호주 2011년 수입액 규모는 2001년 대비 4.7배 증가한 26,316.3백만 달러이며, 이 중 농림수산물의 수입액 규모는 10.8%로 2,820.1백만 달러이다.
- 한국농수산물유통공사의 수출액 통계에 따르면 2001~2009년 한국의 대 호주 농림수산물 수출액 규모는 연평균 17.5%로 성장했다. 2009년 글로벌 금융위기로 인해 수출액이 전년대비 약 5.4% 감소하여 82.0백만 달러를 기록하였다. 이후 점차 회복하여 2011년 대 호주 수출액은 2001년부터 연평균 14.6%로 성장하였으며, 약 3.9배 증가하였다.
- 2001~2008년 대 호주 농림수산물 수입액 규모는 연평균 16.3%로 성장하여 2008년 수입액 약 19억 달러를 기록했다. 글로벌 금융위기의 여파로 인해 2009년 11.3% 감소한 약 17억 달러를 기록하였지만, 곧 회복하여 2011년 약 28억 달러 규모를 보였다. 2011년 대 호주 수입액은 2001년도부터 연평균 15.5%로 성장하였으며, 약 4.2배 증가하였다.
- 2011년 한국의 농림수산물 수출액 약 77억 달러 중 호주가 차지하는 비중은 9천 3백만 달러로 약 1.2%를 차지한다.

【표 2-3】 한국의 대 호주 농림수산물 수출입 동향(2001~2011년)

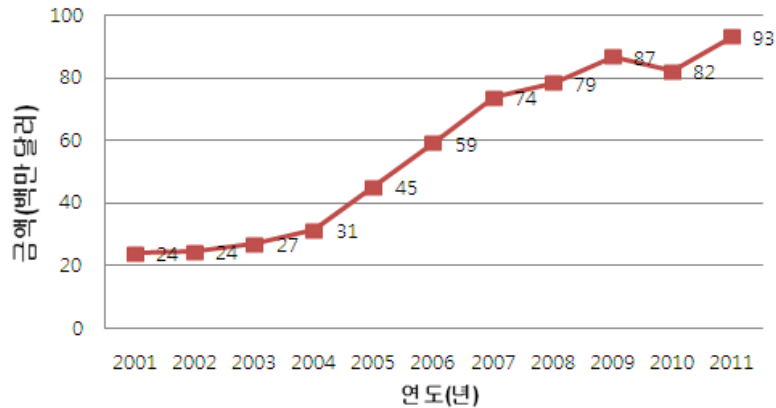
(단위 : kg, 달러)

년도	수 출		수 입	
	중량	금액	중량	금액
2001	12,529,556	23,892,970	2,827,141,426	667,140,173
2002	12,558,933	24,389,965	3,378,458,723	804,822,143
2003	15,549,319	26,786,251	3,029,145,831	805,550,958
2004	15,557,010	31,297,682	3,893,173,762	1,200,280,876
2005	16,728,958	45,126,483	3,502,915,066	1,360,730,859
2006	20,623,911	59,154,322	3,534,127,233	1,658,216,233
2007	24,078,488	73,799,153	3,232,836,118	1,694,547,104
2008	24,234,661	78,530,995	4,794,258,258	1,920,879,225
2009	32,000,404	86,723,915	4,832,900,988	1,703,116,037
2010	30,001,275	82,027,414	5,278,757,449	2,212,697,224
2011	33,933,000.1	93,299,246	5,568,671,217	2,820,100,112

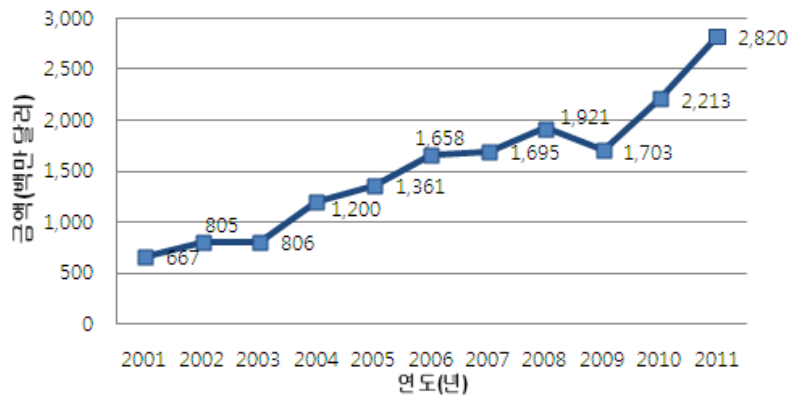
자료: 한국농수산물유통공사 Kati (<http://www.kati.net/>)

- 한국의 대 호주 농림수산물 수출입 동향을 중량 증가율 측면으로 보면 수출입 금액보다는 낮은 연평균 증가율을 보였다. 수출중량 동향은 2001년 대비 2.7배, 연평균 10.5%로 증가하였고 수입중량은 2001년 대비 4.2배로 연평균 7.0%로 증가하였다. 2001년 당시 수입중량은 수출중량의 약 225배였음에 비해, 2011년 수입중량은 수출중량의 약 164배로 2001년부터 2011년까지의 수출중량 비율이 빠른 속도로 증가하는 것을 알 수 있다.

【그림 2-1】 한국의 대 호주 농림수산물 수출동향(2001~2011년)



【그림 2-2】 한국의 대 호주 농림수산물 수입동향(2001~2011년)



1.2 주요 가공식품 교역현황

1.2.1 한국의 대 호주 식품관련 교역 현황

- 한국과 호주의 농림수산물 수출입액은 가공식품의 수출입액을 포함한다. 대 호주 농림수산물 유형별 수출입 동향은 【표 2-4】와 같다.
- 대 호주 수출입액은 2008년도 대비 각각 14%, 47% 증가하였다. 2011년 기준 주요 수출 품목은 커피 조제품·음료수·면류·과자류·조미료 등의 가공식품이 있으며, 수입 품목은 소고기, 밀, 사탕수수당, 면, 소금, 보리, 침엽수원목, 사료용 근채류, 유채유, 기타 축산조제품이 주를 이루고 있다.

- 특히 가공식품의 교역은 제조업체가 직접 수출하는 경우도 있으나, 일반적으로 호주 현지의 식료품 전문 무역업체가 여러 종류의 식품류를 한국에서 제조하여 호주로 수출하고 있다. 커피 조제품·초콜릿 제품 등은 다국적 기업의 한국 공장이 호주로 수출하면서 원활한 교류가 이루어지고 있다. 호주의 한국산 식품의 주요 소비자는 주로 현지의 한국교민과 유학생들로 다른 나라에 비해 규모가 큰 편은 아니다. 그러나 과거 폐쇄적이던 호주가 점차 외부 교역을 활발히 하면서 한국인의 이민이나 방문객이 증가하였고, 이에 따라 소비규모가 점점 확장되고 있다.

【표 2-4】 한국의 대 호주 농림수산식품 유형별 수출입 동향(2008~2011년)

(단위 : 백만 달러)

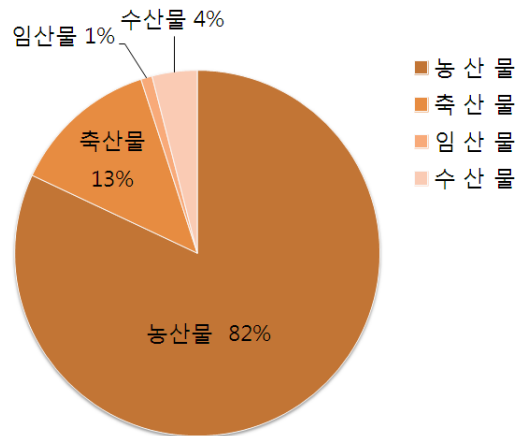
구 분	2008년		2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입	수출	수입
전체	78.5	1,920.8	86.7	1,703.1	82.0	2,212.6	93.2	2,820.1
농산물	65.0	901.9	71.9	930.7	69.4	1,256.9	76.2	1,597.6
축산물	6.1	825.4	5.8	608.9	4.0	789.4	3.5	1,058.3
임산물	0.9	119.6	0.9	61.0	1.3	47.8	1.1	53.1
수산물	6.4	73.8	7.9	102.3	7.2	118.4	12.3	110.9

출처 : 한국농수산물유통공사 Kati(<http://www.kati.net/>)

- 농림수산식품의 2011년 수출액은 2008년 대비 14% 증가한 93.2백만 달러이며, 2011년 수입액은 2008년 대비 47% 증가한 2,820.1백만 달러이다. 2009년 글로벌 금융위기로 인한 전 세계적인 경제규모가 위축된 영향이 수출은 2010년, 수입은 2009년에 나타났으나 금세 회복세를 보였다.
- 대 호주 축산물 수출의 경우, 2010년 수출액이 2008년 대비 0.4배 감소한 3.5백만 달러를 기록하여 구제역 감염과 더불어 축산물 유입에 까다로운 호주 정부의 영향을 반영한 결과로 볼 수 있다.

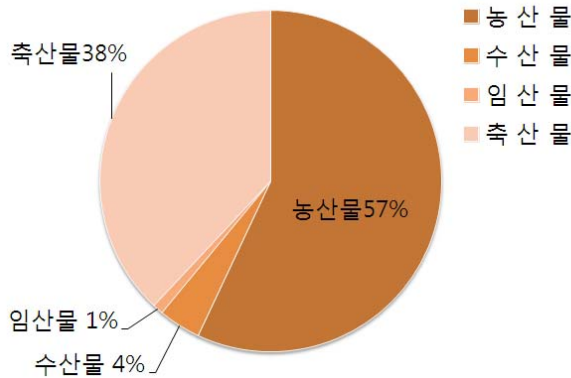
- 대 호주 수입의 경우, 임산물을 제외한 농산물, 축산물 그리고 수산물은 비교적 꾸준히 증가하는 형태를 보이고 있다. 2011년 농산물 수입은 1,597.6백만 달러로 2008년 대비 77% 증가하였고, 축산물의 수입은 2008년 825.4백만 달러에서 2011년 1,058.3백만 달러로 28% 증가하였다.
- 2011년 기준 대 호주 농림수산물 수출 비중은 【그림 2-3】 과 같다. 농산물이 전체의 82%로 가장 큰 비중을 차지했고 다음으로 축산물이 13%를 차지하여, 농산물과 축산물의 수출이 전체의 96%의 비중을 차지했고, 기타 수산물과 임산물이 각각 4%와 1%의 비중을 차지한 것으로 나타났다.

【그림 2-3】 한국의 대 호주 농림수산물 수출 비중(2011년)



- 2011년 기준 대 호주 농림수산물 수입 비중은 【그림 2-4】 과 같다. 농산물이 전체의 57%로 가장 큰 비중을 차지하고 축산물이 37%를 차지하여, 농산물과 수산물의 수출이 전체 94%의 비중을 차지했다. 이는 한국에서 호주의 까다로운 식품 검역 및 관리에 대한 신뢰도가 형성되고, 시장 선호도가 높기 때문이라고 볼 수 있다.

【그림 2-4】 한국의 대 호주 농림수산물 수입 비중(2011년)



1.2.2 주요 식품유형별 한국의 대 호주 수출입 동향

- 조사 대상으로 최종 선정된 14개 가공식품 36개의 식품유형의 호주 수출입 실적 및 동향은 다음과 같다.

1.2.2.1 과자류

- 과자류의 대 호주 수출입 동향은 【표 2-5】와 같다. 2011년 기준으로 과자의 수출입은 과자류 수출입의 각각 98%, 99%를 차지한다. 과자류의 수출규모는 2009년부터 2011년까지 10~12백만 달러 수준을 유지하였으며, 2011년도에 13.7백만 달러로 2009년 대비 22.6% 증가하였다. 반면 2011년 빙과류의 수출은 2009년 대비 88% 감소하였다.
- 수입액은 조사대상 품목에 한하여 2009년도 46.6만 달러에서 지속적으로 증가하여 2011년에는 143.4만 달러를 기록했다. 대상품목 중에서는 과자의 수출입량이 빙과류에 비해 98%이상의 비중을 차지한다.

【표 2-5】 과자류 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
과자류	10,475,679	466,860	13,783,286	490,308	12,838,543	1,434,360
과자	9,869,710	391,555	13,543,163	377,942	12,644,175	1,425,322
빙과류	605,969	75,305	240,123	112,366	194,368	9,038

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

1.2.2.2. 빵 또는 떡류

- 빵 또는 떡류의 대 호주 수출입 동향은 【표 2-6】 과 같다. 2011년 빵류의 수출은 전체적으로 규모가 작으며, 2009년 대비 80% 증가하여 2011년 32.9만 달러를 보였다.
- 수입액은 2011년 기준 수출규모보다 약 18배 작은 규모이며, 2010년 수입액은 2009년 대비 약 25배 증가하였으나, 2011년에는 다시 감소하여 1.8만 달러를 보였다.

【표 2-6】 빵 또는 떡류 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
빵 또는 떡류	182,916	1,814	449,223	45,066	329,194	18,292
빵류	182,916	1,814	449,223	45,066	329,194	18,292

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

1.2.2.3 식용유지류

- 식용유지류의 대 호주 수출입 동향은 【표 2-7】 과 같다. 2009년에 비해 2011년 식용유지류의 수출입액은 증가하였다. 조사대상 6개의 품목 중 채종유와 해바라기유의 수출은 이뤄지지 않고 있다. 콩기름, 들기름 그리고 올리브유의 수출량은 2009년부터 2011년까지 증가하였으며, 참기름의 수출도 2011년 10만 달러로 2009년 대비 288% 증가하였다.
- 수입의 경우, 2011년 수출액에 약 38배 이상의 큰 규모를 보인다. 호주에서 미승인 허가 물질로 등록된 들기름은 아직 수입실적이 없으나, 이외 콩기름, 채종유, 참기름, 올리브유의 수입액은 증가하였다. 2011년 해바라기유의 수입은 2009년 대비 1/4수준으로 급 하락했다.

【표 2-7】 식용유지류 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
식용유지류	190,389	26,517,634	470,626	37,340,925	991,453	37,948,883
콩기름(대두유)	127,008	927	433,603	59,222	884,917	109,936
채종유(유채유 또는 카놀라유)	0	25,504,379	0	35,134,660	0	37,316,509
참기름	44,313	4,049	26,218	0	101,364	5,642
들기름	18,541	0	3,419	0	3,717	0
해바라기유	0	1,006,173	0	2,137,455	0	504,840
올리브유	527	2,106	7,386	9,588	1,455	11,956

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

1.2.2.4 면류

- 면류의 대 호주 수출입 동향은 【표 2-8】 과 같다. 면류 수출은 2009년 9.4백만 달러에서 2011년 13.0백만 달러로 38.4% 증가하였다. 국수, 냉면, 인스턴트면의 수출은 전반적으로 증가하였으며, 2011년 수출액의 81%를 차지하는 인스턴트 면은 2009년 8.0백만 달러에서 2010년 9.9백만 달러 이어서 2011년에 10.5백만 달러로 80~90%의 지속적인 증가를 보였다.
- 면류의 2011년 수입액은 수출액에 비해 0.001%로 아주 작은 규모이다. 냉면과 당면은 수입된 기록이 없으며 국수의 2010년 수입액은 2009년 대비 47배 증가했으나, 2011년 다시 2009년 수준으로 감소하였다.

【표 2-8】 면류 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
면류	9,445,423	1,915	11,812,962	49,747	13,070,520	1,892
국수	977,317	1,038	1,166,963	49,255	1,873,114	1,171
냉면	259,434	0	424,354	0	506,694	0
당면	110,668	0	239,696	0	114,495	0
인스턴트면 (유탕면류)	8,098,004	877	9,981,949	492	10,576,217	721

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

1.2.2.5 커피

- 커피의 대 호주 수출입 동향은 【표 2-9】와 같다. 2011년 커피의 수출액은 2009년 26.2백만 달러 대비 57%감소한 11.2백만 달러이다.
- 커피의 2011년 수입액은 986,685달러로 2009년 558,849달러 대비 76% 증가하였다.

【표 2-9】 커피 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
커피	26,236,102	558,849	8,884,321	836,211	11,280,139	986,685
커피	26,236,102	558,849	8,884,321	836,211	11,280,139	986,685

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

1.2.2.6 음료류

- 음료류의 대 호주 수출입 동향은 【표 2-10】과 같다. 음료류의 수출액은 2009년 3.0백만 달러, 2010년 3.0백만 달러, 2011년 4.2백만 달러로 약간의 상승세를 보이고 있다. 2009년 대비 2011년 각각 과일채소음료 수출액은 약 14%, 인삼·홍삼음료는 약 41%의 감소를 보인 반면, 두유류의 2011년 수출액은 2009년 대비 52% 증가하였다.
- 2009년 대비 2011년 음료류의 수입액 증가율은 62%, 수출액 증가율 38%로 수입액 증가가 수출액 증가의 약 2배 규모이다. 음료류의 2011년 기준 수입액은 1.0백만 달러로 2009년 수입액 0.6백만 달러보다 약 61%로 증가하였다. 과일채소음료와 두유류의 수입액이 각 52%, 40%의 증가 추세를 보인 반면에 인삼, 홍삼음료에 대한 수입액은 91%의 감소율을 보였다.

【표 2-10】 음료류 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
음료류	3,028,589	640,794	3,015,733	847,180	4,202,127	1,035,487
과일채소음료 (농축과채즙, 과채 쥬스, 과채음료)	490,803	521,191	503,963	746,942	417,210	868,381
두유류(두유액, 두유, 분말두유 기타 두유)	2,450,114	119,161	2,466,296	100,200	3,733,826	167,067
인삼, 홍삼음료	87,672	442	45,474	38	51,091	39

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

1.2.2.7 장류

- 장류의 대 호주 수출입 동향은 【표 2-11】 과 같다. 장류의 수출액은 2009년 1.8백만 달러에서 2010년 1.6백만 달러로 증가했다가, 2011년 다시 1.8백만 달러로 수준으로 감소되었다. 수출되는 장류는 간장, 된장, 고추장이 골고루 수출되고 있으며 혼합장이 2011년 수출액의 약 10%로 가장 작은 비중을 차지했다.
- 장류의 수입은 2011년 기준 1,677달러로 수출액에 비해 0.001% 수준이다. 이는 고추장의 수입이 없고, 장류 수입의 99%를 차지하는 혼합장의 2011년 수입이 2009년 대비 99% 감소된 영향으로 볼 수 있다.

【표 2-11】 장류 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
장류	1,824,835	185,565	1,622,623	24,860	1,849,286	1,677
간장	534,818	25	495,174	26	543,403	6
된장	341,992	0	235,397	106	293,545	43
고추장	875,510	0	779,802	0	829,338	0
혼합장	72,515	185,540	112,250	24,728	183,000	1,628

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

1.2.2.8 조미식품

- 조미식품의 대 호주 수출입 동향은 【표 2-12】와 같다. 조미식품의 수출액은 2009년 대비 174% 증가하였다. 복합조미식품의 2011년 수출액 비중은 2009년에 비해 변화가 미미한 반면, 소스류의 2011년 수출액은 2009년 대비 77% 증가하여 1.2백만 달러를 기록했다.
- 수출동향과 반대로 조미식품의 2011년 수입 중 복합조미식품이 77%로 23%를 차지하는 소스류에 비해 큰 비중을 차지한다. 2009년 대비 2011년 수입액 증가율 또한 소스류는 30%인 것 비해, 복합조미식품의 2011년 수입액은 2009년 대비 59% 증가한 것을 볼 수 있다.

【표 2-12】 조미식품 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
조미식품	587,085	1,250,406	1,067,273	1,642,176	1,609,643	1,897,449
소스류	257,246	328,407	698,377	409,638	1,236,074	431,095
복합조미식품	329,839	921,999	368,896	1,232,538	373,569	1,466,354

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

1.2.2.9 김치류

- 김치류의 대 호주 수출입 동향은 【표 2-13】과 같다. 김치류의 2011년 수출액은 2009년 대비 63%정도 증가한 1.1백만 달러이다. 이는 김치가 발효식품으로써 타임즈(Times)지 세계 10대 슈퍼푸드에 선정되는 등 웰빙 식품이라는 인식이 높아지면서, 이에 대한 소비가 점차 늘어난 영향에 따른 증가로 볼 수 있다.
- 김치는 한국 고유 전통식품으로써 대 호주의 수입실적은 없었다.

【표 2-13】 김치류 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
김치류	711,109	0	1,131,731	0	1,162,371	0
김치	711,109	0	1,131,731	0	1,162,371	0

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

1.2.2.10 젓갈류

- 젓갈류의 대 호주 수출입 동향은 【표 2-14】 와 같다. 2011년 젓갈의 수출액은 2009년 대비 67.1% 감소한 6.3만 달러이다.
- 젓갈류 중 젓갈의 수입액은 2010년까지 44달러로 미미한 수준이었다.

【표 2-14】 젓갈류 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
젓갈류	191,586	14	167,904	44	63,017	0
젓갈	191,586	14	167,904	44	63,017	0
액젓	0	0	0	0	0	0

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

1.2.2.11 절임식품

- 주류의 대 호주 수출입 동향은 【표 2-15】 와 같다. 절임식품의 수출액은 2009년 24.8만 달러에서 2011년 57.7만 달러로 131% 증가하였다.
- 절임식품의 수입액은 2009년 5,395달러에서 2011년 223달러로 95% 감소하였다.

【표 2-15】 절임식품 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
절임식품	248,934	5,395	228,166	3,053	577,440	223
절임류	248,934	5,395	228,166	3,053	577,440	223

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

1.2.2.12 주류

- 주류의 대 호주 수출입 동향은 【표 2-16】 과 같다. 2011년 주류의 수출은 2009년 대비 43%증가한 1.4백만 달러이다. 특히 탁주의 수출이 2009년 36,874달러에서 2011년 332,786달러로 802% 대폭 증가하였다.
- 한국 전통주인 탁주의 수입은 이뤄지지 않고 있으며, 소주의 수입은 2009년 10,828달러 이후 재수입은 없었다.

【표 2-16】 주류 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
주류	999,973	10,828	1,504,568	0	1,433,925	0
탁주	36,874	0	135,236	0	332,786	0
소주	963,099	10,828	1,369,332	0	1,101,139	0

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

1.2.2.13 기타식품류

- 기타식품류의 대 호주 수출입 동향은 【표 2-17】 과 같다. 2011년 기타 식품류의 수출액은 2009년도 대비 86% 감소한 3.5백만 달러이고, 이는 대부분 식물성 크림의 수출액이 94% 감소한 영향으로 볼 수 있다. 2011년 식염의 수출은 2009년 대비 2배 이상 증가하였고, 조미김의 수출도 36% 증가하였다.

- 기타식품류의 수입액은 2009년부터 2011년까지 비슷한 수준을 유지하고 있다. 그 중 식염의 수입 비중이 전체 기타 식품류의 99%이상을 차지하고 있으며 2009년 대비 2011년 수입액은 104.7백만 달러로 약 5%증가하였다.

【표 2-17】 기타식품류 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
기타식품류	25,850,827	99,302,483	2,977,254	114,581,181	3,597,565	104,771,158
조미김	1,586,449	0	1,516,704	11,724	2,159,652	3
식물성크림	24,229,723	42	1,314,428	125	1,363,155	64
식염	34,655	99,302,441	146,122	114,569,332	74,758	104,771,091

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

1.2.2.14 유가공품

- 유가공품의 대 호주 수출입 동향은 【표 2-18】 과 같다. 유가공품은 호주의 엄격한 자국 보호와 수입통관 시스템에 의해 수출은 아직까지 이뤄지지 않고 있다.
- 유가공품 중 가공유류의 수입은 2010년 구제역으로 인해 2009년 대비 70% 감소하였다가 2011년에 2,000배 이상으로 급증하였다. 이는 호주의 엄격한 식품검역 관리 시스템을 통해 호주 축산물 및 관련 제품에 대한 신뢰도가 높아 짐에 따른 결과라고 볼 수 있다.

【표 2-18】 유가공품 수출입 동향

(단위: 달러)

품목명	2009년		2010년		2011년	
	수출	수입	수출	수입	수출	수입
유가공품	0	1,059	0	309	0	2,258,065
가공유류	0	1,059	0	309	0	2,258,065

자료: 한국농수산물유통공사 Kati(<http://www.kati.net/>)

제3절

수입식품관리제도

1 수입검사제도

1.1. 수입식품의 허가사항⁴⁾

- 호주로 수입되는 모든 수입 품목은 반드시 호주 검역청에서 관리하는 검역과 식품기준 준수여부를 충족해야한다. 이는 호주정부가 자국의 인간, 동식물 및 자연환경을 보호하기 위한 것으로 관련 부처와 협력하여 제품의 수입허가를 결정하고 있다.

1) 검역(Quarantine)

- 호주정부의 검역법(Quarantine Act 1908)은 모든 수입식품에 대한 검역 조건을 규정하고 있다. 특히 호주는 아래와 같은 제품들에 대해 엄격하게 제제하고 있다.
 - 달걀과 달걀 제품
 - 유제품
 - 신선육류
 - 씨앗이나 견과류
 - 신선과일과 야채
- 육류, 우유 및 달걀을 포함하는 제품을 호주로 수입하는 경우, 제품 수입 전 수입허가증(Import Permit)발급이 필요하다.

2) 식품기준(Food Standard)

- 호주 내 유통되는 식품과 수입된 식품은 모두 동일한 기준규격이 적용된다. 수입된 식품에 대해서는 주정부 주관아래 지역별 정부소속 기관에서도 책임을 갖고 관리한다.

4) 출처 : 수입식품 페이지(<http://www.daff.gov.au/aqis/import/food>)

1.2 식품관련 주요 정부기관

- 호주의 식품관리 시스템은 다음과 같다. 식품에 관련된 모든 법적 결정은 호주 보건복지부 소속의 호주-뉴질랜드식품규제 각료위원회(Australia New Zealand Food Regulation Ministerial Council)에서 책임을 갖고 있으며, 이 결정은 기본적으로 식품관리기준위원회(FRSC, Food Regulation Standard Committee)에서 규정하는 사항을 준수한다.
- 호주 주정부(State and Territory Authorities)소속의 농림수산부(DAFF, Department of Agriculture, Fisheries and Forestry)는 수입식품을 비롯하여 호주 내 유통되는 모든 식품을 관리하고 있다. 호주는 【그림 2-5】와 같이 6개 주로 이루어져있으며, 각 주정부는 식품기준청(FSANZ)의 식품기준코드에 벗어나지 않는 범위에서 식품제정법을 제정하여 적용하고 있다. 호주 농림수산부(DAFF)는 호주 검역청의 수입식품 검사체계(IFIS, Imported Food Inspection Scheme)와 긴밀한 협조관계를 이루어 수입식품에 대한 규제를 시행하고 있다.

1.2.1 호주검역청(AQIS, Australian Quarantine Inspection Service)

- 호주 농수산림부의 산하기관인 호주검역청은 수입되는 모든 식품 및 농수산물의 검역과 통관, 호주로 반입될 가능성이 있는 병충해나 질병을 검사하여 자국을 생물학적 감염으로부터 보호하는 것에 그 특수한 역할과 의의가 있다. 또한, 수출입에 관련된 인증을 통해 호주의 인간과 동물, 자연과 건강에 이르기까지 호주전체의 건강을 위해 힘쓰고 있다.

【그림 2-5】 호주 전역 지도



출처 : 구글맵 <http://maps.google.com.au/>

- 호주검역청에서는 상업 목적의 식품류 반입은 모두 사전 신고 및 허가 대상으로 한다. 주요품목별 식품의 종류, 원산지, 최종 사용목적 등의 반입조건과 수입 허가증 취득 여부는 ICON⁵⁾을 통해 제공하고 있다.
- 호주검역청은 수입통관을 불허하기보다는 중대한 위반에 대한 시정조치를 허용한다. 사소한 결함은 일반적으로 수입자가 문제를 해결할 것이라는 확약 아래 통관이 허용되지만, 반복되는 안전문제에 대해서는 수입 보류 명령 조치가 가해질 수 있다.

5) 출처 : <http://www.daff.gov.au/aqis/import/icon-icd>

ICON(Import Condition database)이란, 반입조건 Database로서 호주검역청의 수입허가조건 DB 프로그램으로 약 20,000개 이상의 다양한 식품, 동물, 미네랄 그리고 인간 생활에 관련된 제품의 수입조건을 가장 간단하고 편리하게 알아볼 수 있는 시스템이다. ICON은 상품을 호주로 수출하고자 할 때 필요한 검역 허가나 취급사항을 명시할 뿐만 아니라, 추가로 필요하거나 제시될 수 있는 검역에 필수적으로 필요한 내용을 언급하고 있다.

1.2.2 관세청(Customs and Border Protection)

- 관세청은 호주검역청, 호주연방정부, 호주국방부 등 여러 정부기관들과 협력하여 외부로부터 인간 및 제품이 불법으로 국경을 넘어오는 것을 방지하고 호주의 안전과 고유성을 지키는 역할을 한다.

1.2.3 호주뉴질랜드 식품기준청(FSANZ, Food Standard Australia and New Zealand)

- 식품기준청은 호주와 뉴질랜드에서 유통되는 식품류에 관한 기준과 관리를 담당하고 있다. 특히, 식품기준청은 식품의 분류 및 기준을 정하고 호주 검역청의 통관 절차에서 각 분류에 적합한 검사가 진행되도록 한다. 또한, 호주 내의 건강과 안전을 해칠수 있는 식품안전 및 위험요소의 수준에 따라 위험식품을 결정한다. 호주검역청은 식품기준청의 기준을 참고하여 적절한 검역절차를 진행한다.

1.2.4 식품의약품안전청(Therapeutic Good Administration)

- 호주의 식품의약품안전청은 의약품을 포함하여 호주 내에서 유통되는 식품 관리를 책임지는 기관으로 호주검역청이 외부에서 유입되는 식품의 사전 관리 기관이라면, 식품의약품안전청은 사후 관리 기관으로 볼 수 있다. 수입 식품 통관 후 호주 내로 유통되기 전 식품의약품안전청에서 수입신고서류와 제품을 비교하여 재확인 후, 유통허가를 하게 된다. 만약 수입신고서류와 제품이 같지 않다면, 호주검역청에 통보하여 재처리되도록 한다.

1.3 수입식품관련 법령

- 수입식품관련 법령을 상위법령부터 하위법령으로 나열하였다.

1.3.1 수입식품관리법(Imported Food Control Act 1992)⁶⁾

- 관련기관 : 호주뉴질랜드 식품기준청(FSANZ)
- 시행방법 : 호주뉴질랜드 식품기준코드(ANZFSC) 준수
 - 호주뉴질랜드 식품기준코드(NZFSC, Australia New Zealand Food Standards Code)란, 호주뉴질랜드 식품기준령(Food Standard Australia New Zealand Act 1991)을 의미한다.

6) 출처 : 수입식품관리법 Imported Food Control Act 1992(<http://www.comlaw.gov.au/Details/C2011C00220>)

- 수입식품관리법은 호주로 수입되는 식품에 적용되는 호주식품기준과 공공건강 및 안전을 지키기 위해 필요한 사항들을 규정한다. 특히 검역청 수입식품관리체계(IFIS, Imported Food Inspection Scheme)에 따라 진행되는 검역절차 및 기준에 대해 규정한다.

1.3.2 수입식품관리규정(Imported Food Control Regulations 1993)⁷⁾

- 수입식품관리법을 근거로 식품관리, 식품검역·검사, 검역·검사 시 식품분류, 비용 등의 내용을 규정하고 있다. 뉴질랜드에서 수입되거나 생산된 식품과 위험식품에 대한 사항은 본 규정에서 제외된다.

1.3.3 수입식품관리령(Imported Food Control Order 2001)⁸⁾

- 수입식품관리규정에서 규정하고 있지 않은 위험식품의 정의 및 해당 식품 등을 자세히 분류하고 있다.

1.3.4 검역법(Quarantine Act 1908)⁹⁾

- 관련기관 : 호주검역청(AQIS)
- 호주로 수입될 화물 및 제품, 검역검사관련 용어 및 모든 요소들에 대한 위생, 검역, 필요비용 등의 내용을 정하고 있는 법이다.

1.4 수입허가조건 및 사전 확인사항

1.4.1 수입허가증(Import Permit)

- 수입허가조건(Import Condition)이란 호주검역청(AQIS)에서 호주로 반입되면 안 되는 미생물이나 질병의 가능성 여부를 국가의 안전을 위해 확인해야 하는 조건을 말한다
- 수입허가조건은 ICON을 통해 준비서류 및 수입허가증 필요여부 확인이 가능하다.

7) 출처 : 수입식품관리규정 Imported Food Control Regulations 1993 (<http://www.comlaw.gov.au/Details/F2009C01275>)

8) 출처 : 수입식품관리령 Imported Food Control Order 2001 (<http://www.comlaw.gov.au/Details/F2011C00772>)

9) 출처 : 검역법 Quarantine Act 1908 (<http://www.comlaw.gov.au/Details/C2012C00167>)

1.4.2. 수입식품 고시(Imported Food Notice)

- 수입자는 수입절차에 들어가기 전, 호주검역청이 관리하는 고시 (Imported Food Notice)¹⁰⁾를 반드시 검토해야 한다. 홈페이지를 통해 수입절차에 필요한 필수 사항 등을 공지하고 있으며, 수입자는 이를 통해 통관에 오류를 줄이거나 비용을 절약할 수 있다.
- 호주 검역청은 ‘수입식품고시(IFN, Imported Food Notice)’ 웹사이트를 통해 식품이 호주로 수입될 시 고려되는 검사 및 인증 부분을 수시로 업데이트하고 있다.
- 2012년 7월을 기준으로 ‘수입식품고시(IFN)’는 아래 내용을 각 세부내용과 함께 공지하고 있다.

– 수입식품에 적용되는 검사 안내

문서번호	날 짜	내 용
17/11	11.10.11	위험식품에 적용되는 검사 (Tests applied to risk category foods)
03/10	10.09.01	감시식품에 적용되는 검사 (Tests applied to surveillance category foods)
03/11	11.03.29	수입식품검사체계에 따른 식품샘플링 (Food sampling under the Imported Food Inspection Scheme)
19/11	11.12.07	일본에서 수입되는 식품에 대한 핵반응 검사 (Testing of some Japanese Food Imports for Radionuclides (Supersedes IFN 05/11))
01/09	09.01.23	호주로 수입되는 식품의 멜라민 검사 (Melamine testing of food imported into Australia)

10) 출처 : 수입식품고시 IFN <http://www.daff.gov.au/aqis/import/food/notices>

- BSE 인증 및 해외정부인증서 안내

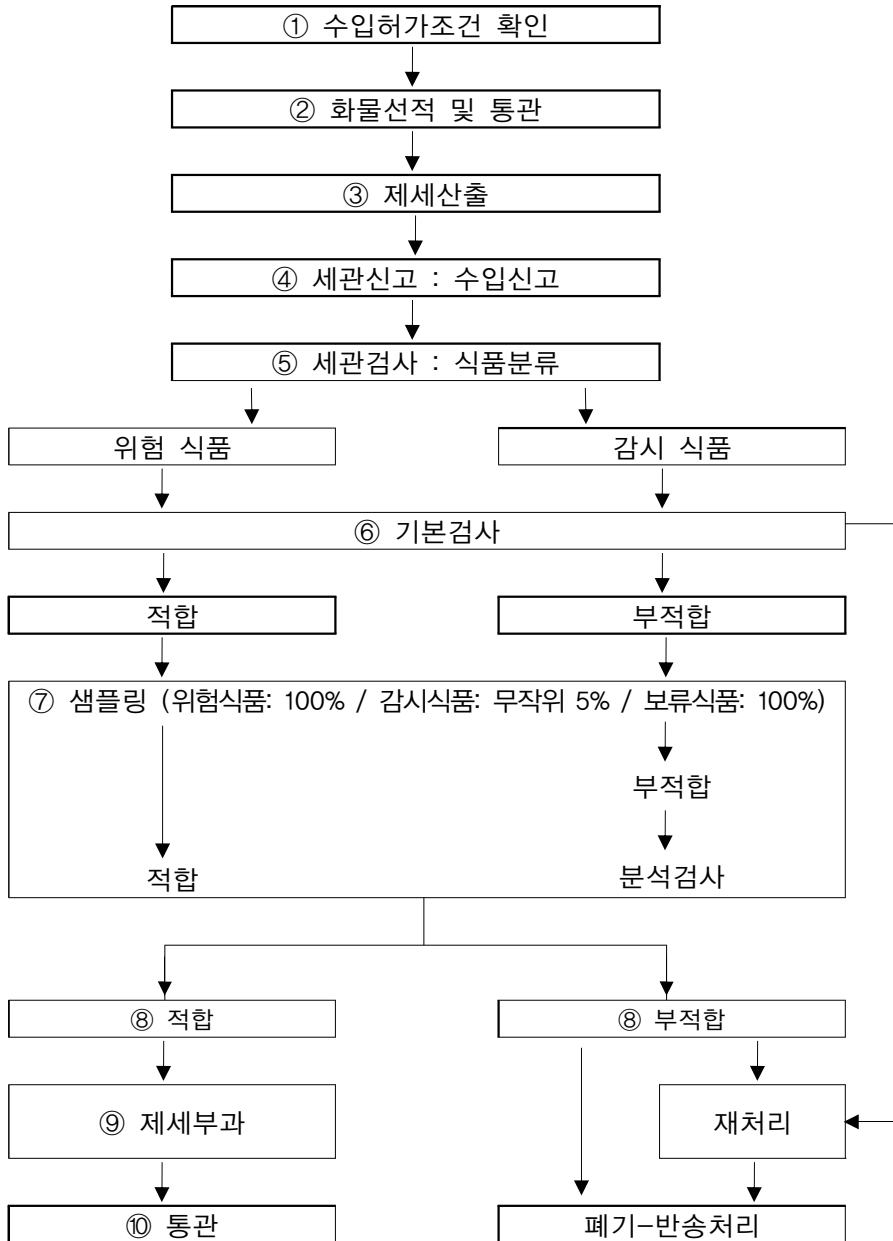
문서번호	날 짜	내 용
02/12	12.03.14	BSE인증서 ¹¹⁾ 가 요구되는 수입 소고기 및 소고기제품 (BSE Certification requirements for imported beef and beef products)
16/11	11.08.08	뉴질랜드에 대한 BSE인증서 (BSE Certification options NZ August 2011)
04/12	12.03.17	수입식품관리령에 대한 해외인증서 (Foreign government certification under the Imported Food Control Act 1992)

- 일반 안내

문서번호	날 짜	내 용
05/12	12.01.19	허가되지 않는 첨가물과 DMAA를 포함하는 보충제 (Sports supplements containing DMAA and non-permitted additives)
01/12	12.02.28	1,000달러를 넘지 않는 위험식품 통관에 필요한 자가신고양식 (Full declaration format Self-Assessed Clearance (SAC) must be lodged for risk foods with a value not exceeding \$1000)
08/10	10.10.08	수입식품을 위한 식품수입신고에 필요한 사항 (Requirements to lodge FIDs for imported food)
09/10	10.10.07	호주검역청 시스템에서 요구하는 필수정보 (Requests for information from the AQIS system)
07/11	11.06.02	수입식품 통관 평가를 보조하는 필요 정보 (Information required to support the assessment of Imported Food entries)
02/10	10.03.30	수입식품에 포함된 Konjac (Konjac/Konjaku in imported food)
52/04	04.10.26	한국산 굴과 일본 히로시마 지역 해산물의 수입에 대한 제한 (Restrictions on the importation of oysters from the Republic of Korea and specified marine areas of Hiroshima Prefecture, Japan)
37/03	03.12.15	의약품규정에 포함되는 콜로이드 은(colloidal silver)과 관련 제품의 관리 (Regulation of colloidal silver and related products under the Therapeutic Goods Act 1989)

11) BSE 인증서란, 광우병(Bovine Spongiform Encephalopathy)에 대해 안전을 증명하는 인증서를 말한다.
부록 12. IFN 02/12 BSE Certification requirements for imported beef and beef products

【그림 2-6 수입식품 통관 절차】



1.5 수입식품 통관절차

- 수입식품의 통관절차를 위해서는 관세청에서 진행되는 서류절차 및 검역청의 검역허가가 필요하며, 수입에 관련된 모든 서류는 수입일로부터 5년간 보관되어야 한다.
- 수입신고는 전 과정이 호주 캔버라에 소재하고 있는 관세청 전산시스템 COMPILE¹²⁾을 통해 체계적으로 처리된다.
- 【그림 2-6】를 참고하여 아래 ①부터 ⑩까지의 절차에 따라 수입식품의 통관 절차가 진행된다. 통관절차를 주관하는 주요기관은 관세청과 검역청이며, 절차 중 ④, ⑤, ⑨, ⑩은 관세청이 ⑥~⑧은 검역청이 주관한다.

① 수입허가조건 확인

- 수출국에서 수입제품을 선적하기 전, 수입자는 ICON의 수입허가조건과 수입허가증(Importing Permit) 필요여부를 확인한다. 수입허가증이 필요한 경우, 관련 서류를 정확하게 작성하여 호주검역청과 호주관세청에 제출한다.
- 수입허가증 신청은 수입자의 책임으로 진행되며, 발급시간은 신청 후 약 2- 3주 정도 소요된다. 모든 과정은 온라인 신청 및 발급이 가능하며 수입허가 번호(Import Permit Number)를 부여받는다. 이 번호는 제품이 선착(landing)하기 전까지 필요하다.
- 가공식품의 경우, 수입허가증을 요구하는 경우는 드물며 주로 수산물이나 축산물 등의 경우가 해당된다. 각 품목에 따라 사전수입허가 신청서 작성 내용과 필요서류가 다르다. (예, 생선 - 원산지증명서, 인삼 - 학명, 소재지 등)

12) Compile 시스템이란, 호주관세청의 전자시스템으로서 수입된 품목 유형별 정보를 분류하여 보관하는 시스템이다. 특정 제품에 대한 주의사항 및 과거내역이 프로파일링되어 통관 및 검역에 사용되며, 이를 통해 수입제품의 식품의 위험도 분류 및 통관검사 절차가 결정된다.

② 수출자의 화물선적 및 통관

- 수출자는 호주에 수입될 화물의 선적을 위한 수출 통관서류를 작성하여 등록한다. 대부분의 경우, 관세사 및 운송사 대행으로 통관 및 선적서류를 제출한다.
 - 선적서류 : 상업송장(Commercial Invoice), 포장 리스트(Packing List)
 - 통관서류 : 선하증권(Bill of Landing) 원본, 상업송장 (Commercial Invoice), 포장 리스트(Packing List), 원산지 증명서 (Country of Origin)
- 수입자는 통관 및 선적서류와 선박 도착일시를 통보받는다.

③ 제세산출

- 수입자는 호주 관세청이 제공하는 관세율에 따라 제품을 분류하고 관세를 계산하여 세관에 신고한다.
 - 관세(Duty) = FOB가격 * 관세율¹³⁾
 - 부가가치세(GST, Good and Service Tax) = 관세부과후의 금액 * 10%
- 한편 검역소 등 수입관련 기관은 수입자를 파트너로 생각하고 있으므로, 제반 절차는 바이어 및 관세사¹⁴⁾를 통해 진행하는 것이 리스크가 적고 타당하다고 권장하고 있다.
 - 실제로 한국의 대 호주 수출은 대부분 유통업자를 통해 수입절차가 진행되고 있고, 이는 호주 정부의 까다로운 수입조건 및 절차를 최소 비용으로 최소 단기간 안에 통관할 수 있는 방법으로 유통업자를 통하지 않는 경우는 의례적인 일이다.

13) 참고 : 【표 2-29】 관세율 참고

14) 세관정보센터(Australia Customs House) : 캔버라에 위치하고 있으며, 연락처는 아래와 같다.
홈페이지 : www.customs.gov.au
Tel)02- 6275- 5041,1300- 363- 263
Fax)02- 6275- 6005
Email) information@customs.gov.au

④ 세관신고(Customs Entry) : 수입신고

- 수입제품이 호주로 입항하기 48~72시간 전에 관세청이나 관세사를 통해 수입신고를 제출한다.
 - 수입제품이 호주불 1,000불 이하인 경우 : 제품이 항공/선박으로 운송된 경우에만 자가신고서(SAC, Self-Assessment-Clearances)¹⁵⁾를 전자 시스템에 제출한다. 해당 제품은 관세나 GST가 적용되지 않는다.
 - 수입제품이 호주불 1,000불 이상인 경우 : 수입신고서(IDs : Import Declarations)를 전자무역자동화시스템(ICS, Integrated Cargo System)을 통해 제출하거나, 호주의 지역 관세청에 서면으로 제출한다.
- 상업적인 목적으로 수입된 식품을 위해 제출할 기본서류는 아래와 같다. 이외에 필요한 서류 및 절차는 ICON에서 제시하고 있다.
 - 무역서류 : 선하증권(B/L), 송장(Invoice), 포장리스트(Packing List)
 - 제품관련 서류 : 제조공정표(Manufacturer's Declaration), 수출자 등록증(Exporter's Declaration), 수입허가증(Import Permit, Cover Sheet¹⁶⁾에 수입허가번호를 기입)
 - 수입식품 서류 : Lot Code List
- 식품수입신고(ID) 작성에 필요한 정보¹⁷⁾¹⁸⁾
 - 수입자는 수입신고서류에 반드시 기록되어야 하는 관세코드, 원산지, 공급자 등의 정보를 식품의 분류에 따라 기재한다.

15) SAC(Self-Assessed-Clearances)이란, 상업적인 목적을 갖지 않으며, 1,000 달러 이하의 가치를 갖는 제품의 경우 필요한 수입신고서를 말한다.

16) Cover Sheet이란, 호주검역청에 수입식품 진단 및 검역에 대한 서류를 전자 시스템이나 직접 제출할 때 항상 첫 페이지로 제시되어야 하는 문서이다. 예) 상업적 목적을 위해 수입되는 식품에 대해서 제출되어야 하는 문서는 B/L과 Invoice, Packing List이며 각 문서의 앞에 제공되어야 한다.

출처 : <http://www.daff.gov.au/aqis/import/general-info/fax-cover-sheet>

부록 2. AQIS Documentation Lodgement Cover Sheet(서류 제출시 사용), AQIS Manual Entry Lodgement Cover Sheet (전자시스템으로 서류 제출시 사용)

17) 부록 12. IFN 08/10 Requirements to lodge FIDs for Imported Food

18) 부록 6. Documentary Import Declaration Guide Updated, 2012.02.02

【표 2-19】 식품분류에 따른 필수 수입신고 정보

식품분류	관세코드	원산지	공급자	생산자
위험 식품	√	√	√	√
보류 식품 (Holding Order)	√	√	√	√
감시 식품	√	√	√	-

- 무역자동화시스템은 수입식품관리법을 준수하여 수입신고서류를 검토하고 검역검사의 진행절차를 검역청에 통보한다.
- 검역검사에 필요한 수입자의 기본정보는 다음과 같다.
 - 수입자 이름, 주소, 연락할 전화번호, 팩스 번호, 이메일 주소, 검사받을 장소
 - 위의 기본정보는 호주검역청 수입식품 출하 안내서(AQIS Import Clearance cover sheet)¹⁹⁾에 기입하도록 하고, 수입신고서 제출건마다 가장 앞에 출하 안내서를 제공하도록 한다.
 - 수입허가조건을 준용하지 않는 제품은 재수출, 폐기, 재처리가 가능하고 폐기 이외에 드는 비용은 수입자의 부담으로 처리된다.
- 수입신고의 내용 수정
 - 만일 등록된 수입신고서에 잘못된 정보를 기입했거나, 수입식품신고체계 등록 질문에 대한 대답에 오류가 난 경우, 호주 검역청은 식품관리증명서(food control certificate)를 수입자에게 발행한다. 수입식품신고서가 다음 처리 단계로 넘어가거나 수입식품에 대한 검역검사가 예약되기 전에, 오류정보를 수정하도록 한다. 해당제품은 정확한 정보로 수정될 때까지 보류상태가 된다. 잘못된 정보를 받은 경우 더 높은 검사율, 샘플링, 정밀검사가 실시되고 이에 관련된 모든 비용은 수입자가 책임진다.

19) 출처 : <http://www.daff.gov.au/aqis/import/general-info/fax-cover-sheet>

부록 2. 양식 AQIS Documentation Lodgement Cover Sheet(서류 제출시 사용), AQIS Manual Entry

- 검역청의 판단아래, 수입자가 정기적으로 수입식품신고서의 정보오류나, 수입식품신고체계 등록 질문에 잘못된 정보를 기록한다면 이는 수입식품관리법을 준수하지 않은 것으로 판단하여 기록에 남긴다. 다음과 같은 사항들이 적용된다.
 - 잦은 오류가 기록된 수입식품은 향후 최소 5번 연속 문제없이 신고 및 통관되도록 관세청의 관리 대상이 됨
 - 관련 제품은 검사, 샘플링, 그리고 정밀검사까지의 절차를 적용하며 유통업자 및 수입자의 향후 행보에 대해서는 검역청에 속한 기관인 공공건강과 안전 조사원(Compliance and Investigation)에서 주시하여 관리함
- 무역자동화 시스템에서 접수된 수입신고서는 COMPILE 시스템을 통해 제품 프로파일을 활성화하고 호주검역청의 수입관리시스템(AIMS, AQIS Import Management System)²⁰⁾에 전달된다. 수입신고서는 검역/검사 관리자를 통해 수동으로 검토를 진행한다.
- 수입신고등록 질문
 - 호주정부는 자국 산업 보호차원에서 수입신고 등록 질문 시스템을 구축하고 있다. 이 질문을 통해 문서상으로 등록된 수입식품신고서에 포함된 정보와 비교하여 해당 식품이 인간의 건강에 해로운지의 여부와 정도를 더 정확하게 판단한다. 관세코드와 등록 자료만으로 식품의 위험 여부를 판단하여 위험 식품이라 분류할 수 없기 때문에, 해당 제품에 관련된 재료나 혼합, 가공에 쓰인 공정 등의 수입식품신고체계 등록 질문을 통해 필요한 정보를 알아낸다.
 - 등록 질문의 예
 - Q. 제품 자체에 대한 질문 : 제품이 참치입니까? 고등어입니까?
 - Q. 혼합제품이나 가공된 식품에 대한 질문 : 제품이 30%이상의 땅콩이나 땅콩 재료를 포함하고 있습니까?

20) AIMS란, AQIS Import Management System으로 각 수입건마다 등록되고 관련되어있는 모든 정보와 수입식품검사체계에 따른 제품 검역검사시 기록된 정보를 관리하는 전자 시스템이다. 관세청에서 수입신고서류를 검토 후 호주검역청에 전달한 정보는 모두 수입관리시스템(AIMS)을 통해 호주검역청에 전달된다.

Q. 위험식품에 관련된 IFIS 등록 질문을 사용하여 붙인 관세코드는?

Q. Ch.21의 여러 종류의 식용 가능한 물질에 대하여 관세코드는 21069090(65)이 맞나?

※수입자가 원활한 통관절차를 위해 주의해야 할 사항

1. 호주검역청은 통관필수조건규정(Minimum Documentary Requirement Policy)²¹⁾을 통해 통관 절차 시 요구되는 필수문서 및 조건을 다음과 같이 규정하고 있다.
 - 서류 구비 여부 : 수입자의 책임 하에 진행
 - 영어로 작성된 문서 : 회사명의 경우 반드시 영어로 번역할 필요는 없으나 알파벳을 이용하여 표시 필요
 - 제조사 혹은 개인의 도장 : 작성서류에 사업적 증빙 필요
 - 서명 : 전자 및 직접 서명 필요
 - 서명 날짜 : 작성된 모든 서류에 기입 필요. 포장신고(Packing Declaration)는 통관 장소에서 사용된 화물 번호로 표시 가능
 - 제품인증 서류 : 만약 제품 확인증이나 번호 인증 대신 타 문서로 제품인증을 해야 할 경우, 이에 관련된 인증번호 필요
 - 인증번호로 인정되는 경우 : 주문번호, 참조번호, 외국회사에 쓰이는 모든 전자번호, 화물 참고 번호
 - 인정되지 않는 경우 : 포장된 패키지 개수, 무게, 날짜
 - 운송서류(선하증권, 항공화물운송장), 위탁자/운송자/수출자에 대한 세부정보(이름과 주소, 선착장(load port), 도착항(discharge port))
 - 상업송장(commercial invoice)
 - 가축/정부인증서(필요시)
 - 열처리증명서(phytosanitary certificate)
 - 호주검역청에서 발행한 문서
 - 년별 포장 신고서(Annual Packing Declaration)
 - 화물종류(FCL/LCL) 기입
 - 년별 포장 신고서는 발급된 날짜부터 12개월 동안 유효하며 이는 수입 신고서가 호주 검역청에서 평가될 때 유효한 상태여야만 함.
 - 세부 포장신고서에 들어갈 정보 : 화물종류(FCL/LCL) 기입
2. Lot Code List
 - Lot Code List는 통관 시, 호주검역청에 각 식품유형별(banch)로 제공되어야 한다. 검역 시에는 검역관에게 반드시 제공되어야 한다. 검역청은 Lot Code List를 통해 채취되어야할 샘플 수를 결정하거나, 검역검사의 기간을 결정한다.

3. 지정검사기관 제도(Laboratory Nomination Form)

- 만약, 검역절차 중 수입식품검사체계(Imported Food Inspection Scheme)이 수입 식품에 적용되게 되면, 샘플링이 분석검사로 이어질 경우가 많다.
이런 경우, 수입자는 식품관리증(FCC, Food Control Certificate) 발급을 확인하여 분석 검사가 진행될 검사기관에 대한 정보를 확인한다.

4. 수입자의 세부정보

- 호주검역청 수입신고 Cover Sheet을 통해 아래의 정보를 제공해야 함.
: 수입자 명, 주소, 전화번호, 팩스번호, 전자메일주소, 검사지역을 반드시 검역청에 제공한다. 자세한 내용은 수입신고 접수 내용 참고.

5. Line Identification

- 호주검역청에 통관/라인 정보(entry/line information)를 제출해야 하며, 이는 미리 제출한 관련서류와 일치해야 한다.

6. 정확하고 명확한 제조자 정보

- 전자 제출 시 제조자 코드를 정확하게 기입한다.

⑤ 세관 검사 : 수입식품분류

- 관세청에서는 식품기준규격과 COMPILE 시스템 정보를 참고하여 수입식품의 분류를 결정하고, 검역청(AQIS)에 해당 제품의 검역절차를 요청한다.
- 수입식품은 식품기준규격의 준수여부와 공공의 건강이나 안전에 미치는 위험성 여부를 결정하는 수입식품관리령에 따라 아래와 같이 분류한다.
 - 감시식품 : 인간에게 위험이 될 가능성이 낮은 제품
 - 위험식품 : 인간에게 위험이 될 가능성이 중간 또는 높은 제품
- 위의 분류에 따라 각 제품의 검역검사가 진행되는데, 위험식품은 제품의 100%, 감시식품은 수입된 제품 중 5%가 무작위로 선정되어 검역검사 대상이 된다.(자세한 내용은 1.5.2 수입식품의 분류를 참고)

⑥ 검역검사 절차 I : 수입식품 기본검사

- 수입식품검사는 수입식품검사체계(IFIS)에 따라 실시된다. 수입식품검사체계는 식품안전에 초점을 맞추고 있으므로 모든 수입식품은 식품기준청의 요구사항을 충족해야한다.

- 제품은 부두에서 지정 검역장소로 옮겨진 후 검역과정을 밟게 되는데, 이때 검역 장소는 호주관세청에 공식 등록된 장소이어야 한다.²²⁾ 식품분류에 따른 검역절차가 호주검역청에 통보되면 검사관은 검역청 검사관리시스템(AIMS, AQIS Import Management System) 통해 전달받은 수입신고서류 및 검역 지시사항을 토대로 기본검사를 실시한다. 검사는 서류를 기본으로 육안검사와 식품표시(라벨링) 검사가 진행된다.
- 육안검사와 식품표시(라벨링)검사란, 제품포장을 열고 식품의 오염 여부와 포장 결함 등 식품의 안전성에 영향을 미칠 수 있는 사항을 검사하는 것이며, 조사관들의 확인사항은 다음과 같다.
 - 제품표시(라벨) 및 표시가 영문으로 되어있는지의 여부
 - 무역에 대한 설명(trade description)이 정확한지 여부
 - 제조자 및 수입자 정보가 기입되어 있는지의 여부
 - 원산지 표시 여부
 - Batch/Lot 코드 표시 여부
 - 날짜 표시(형식에 맞게) 여부
 - 순 중량, 내용물 표시 여부
 - 성분 표시 여부(해당되는 경우)
- 기본검사의 결과 및 추가검사(샘플링 및 정밀검사) 필요여부는 이메일이나 우편으로 통보된다. 만약, 무역자동화 시스템(ICS)로 접속 및 사용이 되지 않는다면, 식품관리증명서(FCC, Food Control Certification)²³⁾발급을 통해 다음의 경우를 통보한다.
 - 검사가 필요 없는 제품 방출
 - 샘플링 또는 검사가 필요한 제품은 다음 장소로 이송

22) 지정된 검역장소는 수입자의 물류창고인 경우가 많은데, 이는 수입자의 사업규모에 따라 검역을 위해 제품을 이동하기 위한 비용 등을 최소화하고, 안전하게 검역을 시행하기 위함이다.

23) FCC란, Food Control Certificate으로 검역절차에서 1) 검사가 필요없는 식품을 방출할 때 2) 검사 및 샘플검사가 필요한 식품의 샘플을 검사 장소로 옮기기 위해 발급된다.

⑦ 검역검사 절차 II : 수입식품 샘플검사 및 정밀검사²⁴⁾

- 샘플검사는 실제 운송된 제품과 보고된 제품의 동일 여부의 확인이 어려운 경우, 샘플을 수거하여 확인하는 추가적인 검사이다. 채취된 샘플은 검역청의 검사실로 보내진다.
- 감시식품은 5%의 무작위 샘플 채취로 기본검사가 진행되는데, 여기서 식품기준규격에 적합하지 않은 제품은 ‘보류명령(Holding order)’으로 분류되어, 나머지 95%에 대한 정밀검사가 진행된다. 이때 해당제품은 '검사 후 통관(Release after Inspection) ‘상태로 분류되게 되고, 반드시 필요한 경우에만 샘플을 채취 하도록 한다. 만약 정밀검사에 의해 부적합 판명이 난 경우, 수입자의 의사에 따라 폐기 등으로 처리되고 해당비용은 모두 수입자가 부담한다.
- 위험식품의 샘플검사 시, 모든 제품이 100% 검사 대상이 된다. 검사가 진행되는 동안, 해당 제품은 '검사 중 보류(Test and Hold)' 상태로 분류되고, 해당 제품은 시중에 판매될 수 없다. 결과가 부적합으로 판정된 경우, 수입자의 의사에 따라 용도전환, 폐기 등으로 처리된다.
- 수입식품의 기본검사 및 샘플검사의 결과에 따라 정밀검사 필요여부가 결정되고, 정밀검사는 대부분 「지정 검사기관 제도」²⁵⁾에 의해 진행된다.

⑧ 수입식품 검사결과²⁶⁾

- 검역청은 검사결과에 대해 수입식품검사보고서²⁷⁾(IFIR, Imported food inspection report)를 발급하고 호주검역청 수입관리전산시스템(AIMS)에 세부사항을 입력한다. 검사보고서는 호주관세청에 통보되어, 결과에 따라 통관절차를 밟도록 한다. 검사결과는 수입자에게 통보되는데, 폐기처분 이외 비용은 수입자의 부담이 된다. 결과는 크게 아래와 같이 분류될 수 있다.

24) 부록 12, IFN 03/11 Food sampling under the imported food inspection scheme

25) 출처 : <http://www.daff.gov.au/aqis/import/food/information-importers>

26) 출처 : Important Facts about importing food into Australia, 2003. 호주검역청

27) 수입식품검사보고서(IFIR)의 양식은 EX 317(부록 9. 수입식품검사보고서 양식)이며, 검역청 소속의 수입식품검사관이 검역검사 시 작성한다. 이 보고서를 통해 통관허가여부, 샘플과 기록이 같은지 여부, 그리고 타 통관허가 정보를 확인할 수 있다. 검사보고서는 기본검사 이후 작성되는 것으로 이를 통해 샘플 및 정밀검사가 필요한지 확인할 수 있고, 정밀검사 시 해당 검사보고서 바코드가 필요하며 검사보고서가 같이 제출되도록 한다.

- 통관허가 : 수입식품검사의 적합판정을 받은 제품은 통관이 허가된다.
 - 재처리 및 용도전환 : 수입식품검사에서 부적합 판정을 받은 제품은 수입자의 결정에 따라 재처리(예, 라벨 수정 후 재부착 등) 및 용도 전환을 허가하고, 재 통관절차에서 적합판정을 받으면 방출이 허가된다.²⁸⁾
 - 폐기·반송처리 : 수입자의 재처리 및 용도전환에 대한 요청이 없거나 재검사에서 부적합 판정을 받은 경우, 폐기 및 반송 처리된다.
- 검역검사 결과에 따른 참고사항
 - 검역검사 결과 통보 후, 수입자가 7일 이내에 제품을 처리하지 않는다면, 검역청에서 폐기처분할 수 있다.
 - 호주검역청에서는 IFIR 사이트²⁹⁾를 통해 정기적으로 부적합 판정 제품에 관한 분석 결과를 공지하고 국외 수출자 및 국내 수입자들이 수출입에 주의해야 할 사항을 인지하도록 하고 있다.
 - 부적합 판정 제품결과의 포함내용 : 부적합 검사 날짜, 제품 상세내역, 수출국, 생산자 번호, 부적합 유형, 부적합 원인, 해당 식품기준규격 번호
 - 검사기관 지명제도를 통해 분석검사를 진행할 수 있는 검사기관을 이용하게 된다. 이에 대한 자세한 내용은 2.5.1 검사기관 지명제에서 확인할 수 있다.

⑨ 제세부과

- 수입자는 검역검사결과에 따른 수입통관절차의 비용을 지불한다.

⑩ 통관절차 완료 및 TGA관할 유통 검

1.6 통관관련 비용

- 호주검역청 통관 및 검역 비용³⁰⁾ (2011년 6월 2일 기준)

28) 단, 식품은 다른 수단으로(사료나 비료) 용도 변경이 가능하지만 거의 사례가 없다.

29) IFIR 사이트 : <http://www.daff.gov.au/aqis/import/food/inspection-data>

30) 출처 : AQIS Fees and Charging Guideline(<http://www.daff.gov.au/aqis/import/general-info/co-reg>)

1.6.1 통관접수 비용

【표 2-20】 통관접수 비용

세목	내용	단위	비용
수입신고비용	ICS 총 수입신고 - 항공	건	\$15.00
선착비용	ICS 총 수입신고 - 해상	건	\$14.00
	전자 수입신고 등록	건	\$9.00
	수동 수입 신고의 등록	건	\$15.00
	수동 수입신고의 등록 - SAC	건	\$25.00
	전자 수입허가서의 등록 및 자동 등록	건	\$85.00
	수동 수입허가서의 변경 및 자동 등록	건	\$150.00
	평가비용	수입신고 검토 - Compliance Agreement에 해당되지 않는 제품	건
수입신고 검토 - Compliance Agreement에 해당되지 않는 제품(추가 정보 필요)		건	\$40.00
수입신고 검토 - Compliance Agreement에 해당되는 제품		건	\$8.00
수입신고 검토 - Compliance Agreement에 해당되는 제품(검역과 수입식품인 제품)		건	\$40.00
수입허가 검토비용	수입허가 신청 검토 - 기준이 되는 제품(메뉴얼과 전자 허가 신청, 카테고리1)	건	\$40.00
	수입허가 신청 검토 - 기준이 되지않는 제품(카테고리2) - 검토 시간 1시간 이하	건	\$80.00
	수입허가 신청 검토 - 기준이 되지않는 제품(카테고리3) - 검토 시간 2시간 이하	건	\$160.00
	수입허가 신청 검토 - 기준이 되지않는 제품(카테고리4) - 검토 시간 3시간 이하	건	\$240.00
수입허가 검토비용 (계속)	수입허가 신청 검토 - 기준이 되지않는 제품(카테고리5) - 검토 시간 4시간 이하	건	\$320.00
	수입허가 신청 검토 - 기준이 되거나, 되지않는 제품(모든 카테고리) - 추가 검토 시간 ¼시간(15분)	건	\$40.00
	해외에서의 검역검사를 위한 신청 검토	건	\$120.00

1.6.2 검사관련비용

【표 2-21】 검사관련 비용

세목	내용	단위	비용
컨테이너 검사비용	총 컨테이너	개	\$24.00
	가득차지 않은 컨테이너	개	\$6.00
화물트럭 검사비용	사무실이나 QAP	개	\$40.00
	기타- 첫번째 컨테이너	½ 시간	\$90.00
	기타- 다음 컨테이너	¼ 시간	\$45.00
제품검사비용	직업장 내에서 검사/ 사무실별, ½시간	¼ 시간	\$40.00
	직업장 밖에서 검사/ 사무실별, ½시간	½ 시간	\$90.00
	직업장 밖에서 검사/ 사무실별, ¼시간	¼ 시간	\$45.00
	1일 이상의 근무일을 요하는 검사 서비스	일	\$900.00
목재검사비용	컨테이너 외부에 있는 목재- m3 (합판이나 베니어판 이외의 목자재)	m3	\$2.40

1.6.3 검사지체 비용

【표 2- 22】 검사지체 비용

세목	내용	단위	비용
근무일	사무실별- ¼ 시간	¼ 시간	\$16.00
	사무실별- 최소 추가시간 비용(최대 3시간)	분	\$192.00
공휴일을 포함한 근무일 이외	사무실별- ¼ 시간	¼ 시간	\$24.00
	사무실별- 최소 추가시간 비용(최대 3시간)	분	\$288.00
야간	사무실별	¼ 시간	\$150.00

1.6.4 등록비용

【표 2-23】 등록 비용

세목	내용	단위	비용
검역승인관련 비용	승인 혹은 연장 신청 - 총 년별	부	\$1200.00
	승인 혹은 연장 신청 - 부분 년별	부	\$600.00
	검역 인증관련 회계감사 - 첫 ½시간	½ 시간	\$90.00
	검역 인증관련 회계감사 - 첫 ¼시간	¼ 시간	\$45.00

1.6.5 제품보관 비용

【표 2-24】 제품보관 비용

세목	내용	단위	비용
검역통관 비용	기계와 기타 장비(자동차 포함) - 7일 내에 처리되지 않는 제품	일	\$66.00
	기타 제품 - 7일 내에 처리되지 않는 제품(면적 m ³ 당)	m ³	\$12.00

1.7 수입식품 기타사항

1.7.1 진공 포장된 제품

- 호주 검역절차는 매우 까다로우나 가공(건조·냉동 등)되어 진공포장 (비닐·캔 등)된 식품류는 소정의 절차를 거치면 지속적인 수입이 간소화 될 수 있다. 다음의 가공식품들은 미생물실험에서 제외되고, 포장된 제품은 다음 3가지 항목에 포함되어야 한다.
 - (1) 진공되어 포장된 제품(깡통, 유리병, 등)
 - (2) 실내온도에 저장되었을 때 유통기한이 긴 경우
 - (3) 개봉 후 냉장보관이 불필요한 경우
- 위 사항들에 해당되는 제품의 경우, 해당 제품은 열처리 및 살균되었다고 볼 수 있다.(마른 제품은 해당되지 않음)
 - 문제의 소지가 큰 것은 냉동 또는 진공 포장되지 않은 육류·어류·채소류 등이나 이러한 품목의 경우 우리의 수출 수요 자체도 크지 않음.

1.7.2. 정부인증협약(government certification arrangement)³¹⁾

- 정부인증협약은 위험식품을 호주로 수출할 경우, 위험식품으로 분류되는 제품에 해당하는 높은 검사율을 낮추어 통관절차를 완화시키기 위한 정부 간의 협약이다. 이에 해당되는 위험식품은 통관절차 시 100% 검역·검사를 받도록 되어있다. 정부인증서에 해당되는 제품의 경우, 감시제품과 같은 검사율이 적용되어 무작위 선발을 하고, 해당 제품만 위험식품에 적용되는 검역검사를 받도록 한다. 어떤 경우에는 협약에 따라 모든 검역검사 절차를 생략하는 경우도 있다.

31) 부록 12. IFN 04/12 Foreign government certification under the Imported Food Control Act 1992

- 수입식품고시에서 수입식품관리령 기준의 ‘국외 정부인증서’ 는 캐나다, 태국, 프랑스의 특정 제품에 대한 특정 부분만 해당된다.

- 협 약 국 : 프랑스

- 인 증 서 : Sanitary Certificate to Export Requefort from France to Australia

- 해당제품 : 치즈, 커드 (Roquefort 제품만 해당)

- 참고사항 : 인증서는 반드시 E.coli 검사서와 함께 제출되어야 함

- 협 약 국 : 태국

- 인 증 서 : Health Certificate for fishery and aquaculture products originating in Thailand.

- 해당제품 : 어류(참치, 고등어), finfish(캔포장이나 레토르트 제품 제외), 해산물 믹스(seafood mix), 조리되어 냉장·냉동된 갑각류, 가공된 조개류

- 참고사항 : 해당 어종은 DAFF에서 제공하는 어종만 해당, 가공은 가열, 살균, 열 조리, 건조, 양념에 절임, 훈제 포함

- 협 약 국 : 캐나다

- 인 증 서 : Certification of Origin and Hygiene

- 해당제품 : 어류(참치, 고등어), finfish(캔포장이나 레토르트 제품 제외), 해산물 믹스(seafood mix), 조리되어 냉장·냉동된 갑각류,

- 참고사항 : 가공은 가열, 살균, 열 조리, 건조, 양념에 절임, 훈제 포함

1.7.2.1 수산가공협약-태국(Fish Processing Establishments)

- 호주와 태국정부가 특정 종류에 해당하는 수산가공제품을 인증하여 호주로 수입할 수 있는 협약을 체결하였다. 협약에 의하면 태국의 수산부(Department of Fisheries)는 수산가공식품을 인증해주고, 각 제품에 따라 인증서를 제공한다.
- 이 인증서를 등록한 위험 생선식품 분류는 검사율이 낮아진다. 수산부가 인증하지 않은 제품은 태국에서 호주로 수출 될 수 있으나, 일반 호주 수입식품검역 검사 대상이 된다.

- 2012년 1월 10일자로 인증하기로 허가한 생선제품 종류는 약 195종으로 수산 가공협약 어종 목록(List of Approved Fish Processing Establishment³²⁾)을 통해 제시하고 있다.

1.8 광우병 관련 인증서

- 호주정부는 육류 및 육류제품에 대해 매우 민감하다. 수입고시사항(IFN)에서는 광우병에 대한 인증서를 통해 호주로 광우병이 유입되는 것을 방지하고 있다.

2 수입위생제도

2.1 검역법(Quarantine Act 1908)

- 식품위생은 검역법이 규정하고 있으며, 이를 시행하는 기관은 호주검역청(AQIS : Australia Quarantine and Inspection Service)이다. 호주 내로 수입될 화물 및 제품, 검역검사관련 용어 및 모든 요소들에 대한 위생, 검역, 필요비용 등의 내용을 정하고 있는 법령이다. 호주로 수입된 식품의 공중 위생검역(즉, 동물 및 식물 건강)의 요구 조건은 다음과 같으며 각각의 요구사항은 각각 다르다. 이는 검역심사와 수입식품관리법의 요구조건을 준수해야 한다.

2.2 식품기준코드³³⁾

- 호주뉴질랜드 식품기준청 주관으로 만들어진 식품기준코드 제3장(Chapter 3)에서는 식품의 위생에 관련된 전반적인 사항을 다음과 같이 규정하고 있다.
- 호주에만 해당되는 호주뉴질랜드식품기준코드는 호주식품의 안전에 대한 내용으로 다음과 같이 구성되어있다.

32) 출처 : <http://www.daff.gov.au/aqis/import/food/fish-processing/numerical-order>

33) 식품기준청 식품기준코드 : <http://www.foodstandards.gov.au/foodstandards/foodstandardscode.cfm>

① 3.1.1 식품안전의 이해와 적용

- 제3장은 식품의 안전에 관한 기준을 정하는 규격으로써, 호주의 식품 판매에 관련된 안전 기준사항 제시
- 실질적 기준 이행 전 기본적인 용어의 정의와 용어사용 규정

② 3.2.2 식품안전 실행과 기본 요구사항

- 식품안전 실행에 대한 기본사항
- 식품안전을 위해 기본으로 필요한 기법이나 지식, 유의할 점
- 식품 수령, 저장, 가공, 진열, 포장, 운송, 폐기, 재처리

③ 3.2.3 식품안전의 전제와 설비

- 식품안전의 전제와 설비에 대한 기본사항
- 식품전제를 위한 건설과 디자인 : 건설에 필요한 기본사항, 물공급, 항수 및 폐수처리, 쓰레기 및 재활용 물질 저장, 통풍, 빛 바닥, 벽, 천장
- 고정세간 : 손소독 시설
- 기타 : 저장 시설, 화장실 시설, 식품운송 시설

- 호주뉴질랜드식품기준청은 식품기준코드 제3장의 안내책자로 ‘Safe Food Australia’³⁴⁾를 발간하여 수입식품을 포함한 모든 식품의 위생 및 안전에 관해 안내하고 있다.

2.3 수입식품의 검사분류

- 수입식품의 분류는 식품기준의 준수여부와 수입식품관리령에 의해 인간의 건강이나 안전에 미치는 위험성에 따라 다음과 같이 식품을 분류한다.

① 감시식품

- 감시식품은 인간의 건강 및 안전에 대해 비교적 낮은 위험성을 가지고 있다고 판정되는 식품을 말한다. 이 분류의 경우, 무역 자동화 시스템의 무작위 전자선택과정에 의해 화물의 5%만 식품기준규격 준용여부를 검사

34) 출처 : Safe Food Australia

(<http://www.foodstandards.gov.au/scienceandeducation/publications/safefoodaustralia2nd519.cfm>)

하게 된다. 분석 항목은 해당 식품에 적용되는 농약 허용 기준, 미생물학적 오염 물질, 천연 독물, 금속 오염, 항생제 등 이다. 이미 낮은 위험도에 속한다고 판정하고 있으므로, 해당 제품은 '검사 및 통관 허가' 상태로 검사 결과가 통보되기 전에 유통·판매 할 수 있다. 수입자, 공급자, 그리고 감시 식품의 원산지 등의 정보는 무역자동화시스템의 무작위 전자선택과정에서 고려되지 않는다.

② 위험식품

- 호주뉴질랜드식품표준청은 중간수준부터 높은 수준으로 인간의 건강에 위험을 줄 수 있는 가능성이 있는 식품을 위험식품이라 정의한다. 식품 표준청은 호주검역청(AQIS)에 위험식품으로 분류된 제품을 통지하고, 해당 식품의 검사 빈도와 검사 방법을 결정하게 된다. 검사 시, 해당 식품은 '검사 및 보류' 상태에 있기 때문에 검사의 결과가 통보되기 전까지 판매용으로 유통 할 수 없다.
- 위험식품은 100% 검역검사로 적합여부가 결정되는데, 수입식품신고서 내용 중 세관코드, 원산지, 제조자에 대한 정보는 특수정보로 다루어진다. 검사 부적합 식품의 화물은 식품기준에 적합하지 않기 때문에 수입될 수 없으며, 반송 또는 폐기 처분을 받게 된다.
- 위험 식품의 수입 시, 만약 샘플이 정밀검사에서 부적합 판정을 받았다면, 해당 식품은 호주의 식품기준을 적합한 수준으로 준수할 때 까지 정밀 검사를 받게 된다.
- 위험식품의 검사결과 기록은 검역청이 내부적으로 관리하고 있으며, 이는 향후 유사하거나 동일 제품에 대한 검사를 올바르게 하기 위한 자료로 볼 수 있다. 이러한 정보들은 제조자나 검사율에 대한 정보를 포함하는데, 위험식품에 속하는 특정 제품에 대한 검사율 정보나, 특정 제조자 혹은 현존하는 검사율이 적용된 수입신고서의 자세한 사항에 대한 정보는 외부로 제공하지 않고 있다.

③ 보류 식품(Holding Orders)

- 호주뉴질랜드식품규격위원회(FSANZ)의 식품기준을 준수하지 않은 감시 식품의 경우에는 보류 명령이 내려진다. 보류 명령은 식품의 검사 카테고리 위험 상태로 단계 상승한 것을 의미하며, 이는 호주의 요구 사항 준수를 확인하기 전까지 문제 업체가 출하하는 모든 제품이 자동으로 보류된다는 것을 의미한다. 즉, 제품 전부가 100% 호주검역청의 정밀 검사대상이 된다.
- 무역자동화시스템에 의해 만들어지는 보류명령 프로파일은 향후 보류명령 전력이 있는 식품 및 이를 포함한 제품을 검사하기 위해 사용된다. 적합판정 제품의 경우, 재검사율(Referral Rate)의 적용을 위해 사용된다.

2.4 위생검역 및 검사절차

- 호주에서 판매되는 모든 식품은 호주의 검역 규정을 준수해야 한다. 식품의 수입통관은 대부분 호주검역청(AQIS)에서 관리하고 있으며 수입식품검사 체계(IFIS, Imported Food Inspection Scheme)를 통해 실행되고 있다.
- 호주 검역청(AQIS)의 검사관은 수입식품검사체계에 따라 수입식품 검사를 실시한다. 참고로 수입식품검사체계(IFIS)는 호주뉴질랜드 식품기준청이 규정하는 모든 수입식품들에 대한 식품안전에 초점을 맞추고 있다.

2.5 수입식품 샘플 채취³⁵⁾

- 수입된 식품은 호주검역청의 수입식품검사체계에 따라 샘플 채취를 진행하고 검역검사의 대상이 된다.
- 샘플 채취량은 위험, 감시 식품 여부와 통관제품의 물량에 따라 달라진다. 위험 식품의 경우, 모든 집단이 샘플 채취 대상이 되고, 감시대상 식품인 경우, 부분적으로 샘플 채취가 이뤄진다. 만약 해당 식품의 Batch가 많은 경우, 즉 한 번에 통관을 요구하는 제품의 양이 많은 경우, 아래와 같이 샘플 채취량이 달라진다.

35) 부록 12. IFN 03/11 Food Sampling under the Imported Food Inspection S초들

- Batch를 정할 때, 제품 크기(예, 100g짜리 치즈제품, 500g짜리 치즈제품), 포장 방법(예, 통조림 참치, 플라스틱 포장 참치, 봉투 포장 참치), 그리고 공정방법의 차이(예, 통 훈제햄, 슬라이스된 훈제햄)에 따라 다른 Batch로 결정된다. 이 경우, 각 Batch 별로 샘플채취가 이뤄진다.
- 위험식품의 각 Batch에서 채취되는 샘플 개수의 예

한 Batch에 속하는 Lot의 수	채취되는 샘플 수
2-8	2
9-15	3
16-25	5
26-50	8

- 통관대상 제품의 양이 많아질수록 샘플 채취량도 많아진다. 일반적으로 호주 검역청은 고체식품의 500g 혹은 액체식품의 50mL을 샘플채취의 기준 양으로 한다. 이것은 100g/mL 샘플을 5번 채취하는 것과 같다.
- 자세한 정보를 위해서는 제품이 수입될 지역의 식품안전관리자(Food Safety manager)에게 연락하여 검역검사에 대해 문의할 수 있다.

【표 2-25】 호주검역청에서 제공하는 지역별 검역검사청 연락처

지역	연락처	email
뉴 사우스웨스턴 주 (NSW)	02- 8334- 7475	http://www.daif.gov.au/feedback?query=ns wimpfood
퀸즈랜드 & 북호주 지역 (Queensland & Northern Territory)	07- 3246- 8757	
빅토리아 주 (Victoria)	03- 8318- 6700	
서호주 & 남호주 지역 (Western Aus. & South Aus.)	08- 9334- 1532	
캔버라 (Canberra)	02- 6272- 5488	

2.6 정밀검사

2.6.1 검사기관 지명제(Appointed Analysts)

- 수입식품은 수입식품관리법에 의거하여 수입식품 검사체계에 따라 지정된 검사기관에서 검사를 받도록 하고 있다.
- 검사기관 지명 절차는 다음과 같다.
 - ① 수입자는 해당 제품이 검사 단계에 이르기 전에 검사기관의 지명 예약을 위해 신청양식(Lab Nomination Form)³⁶⁾을 작성한다.
 - ② 검사기관을 지명하기 전, 제품에 대해 발급된 식품관리증명서 (FCC, Food Control Certification)에서 지정한 분석검사가 가능한지 여부와 해당 검사기관이 집합소에서 샘플을 배송 받을 수 있는지 여부도 알아 보아야 한다. 향후 수출절차를 간소화하기 위해 검사기관과 협정을 맺을 수 있다. 호주검역청에서 지정 가능한 검사기관은 【표 2-26】와 같다.
 - ③ 검사기관 지정 양식(Laboratory Nomination Form)을 작성한 후, 문서를 해당 검사기관에 전자메일로 보낸다. 이 문서는 검사기관과 수입자간의 업무협약(commercial arrangement)이 마무리 된 후 바로 검역청에 전달된다. 호주검역청은 검사기관 지명 신청양식이 완벽하게 완성되지 않았거나, 검사기관이 신청서를 인정하지 않은 경우, 신청서 접수를 거부할 수 있다.
 - ④ 검역청에서 수입자가 보낸 검사기관 지명 신청서를 접수 및 허가한 후에 식품관리증명서를 발급하고 수입자는 필요한 검사를 지정 검사기관에 검사를 예약 할 수 있다.
- 검역검사를 수행할 지방 검역청 사무소는 사전 예약이 필요하다.
- 만약 호주검역청이 지정된 검사기관의 확인을 받지 못했거나, 여러 검사기관에 동시에 신청을 하면 검사예약은 이루어 질수 없다.

36) 부록 5. 수입식품검사체계 검사기관 지정제도 신청 양식(Lab-Nomination Form)

【표 2-26】 호주검역청 지정 검사기관

검사기관명	E- mail	연락처	지원 지역
Advanced Analytical Australia	sydney@advancedanalytical.com.au brisbane@advancedanalytical.com.au perth@advancedanalytical.com.au	시드니(Sydney) : (02) 9888 9077 브리즈번(Brisbane) : (07) 3268 1228 퍼스(Perth) : (08) 9325 9799	호주 전역
Agrifood Technology	Doreen.Fernandez@agrifood.com.au	멜버른(Melbourne) : (03) 9742 0589	호주 전역
DMG Microlabs	lab@dmgmicrolabs.com.au	브리즈번(Brisbane) : (07) 3902 0575	퀸즈랜드 주
DTS Food Laboratories	sales@dtsfoodlabs.com.au	Melbourne : (03) 8371 7600	남호주 제외 호주 전역
EML Consulting Services	sydney@eml.com.au melbourne@eml.com.au	시드니(Sydney) : (02) 9684 3000 멜버른(Melbourne) : (03) 9836 1999	남호주 제외 호주 전역
EML QLD Consulting Services	Brisbane@emlqld.com.au	브리즈번(Brisbane) : (07) 38483622	퀸즈랜드 주
National Measurement Institute	food@measurement.gov.au	브리즈번(Melbourne) : (03) 9644 4888	호주 전역
OMIC Australia	info@omicaustralia.com.au	멜버른(Melbourne) : (03) 9329 6355	남호주 제외 호주 전역
SGS Australia	au.food.agriculture.twb@sgs.com	투움바(Toowoomba) : (07) 4615 1515	호주 전역
Silliker Australia	sales@silliker.com.au	멜버른(Melbourne) : (03) 8878 2100 퍼스(Perth) : (08) 9227 6499 시드니(Sydney) : (02) 8718 6888	남호주 제외 호주 전역
Sonic Food and Water Testing	ris@bsp.com.au	시드니(Sydney) : (02) 4734 6580	뉴사우스 웨스턴 주
Symbio Alliance	admin@symbioalliance.com.au	브리즈번(Brisbane) : (07) 3340 5700 멜버른(Melbourne) : 1300 703 166	퀸즈랜드 주, 빅토리아 주

- 관련된 질문 및 자세한 사항은 【표 2-27】의 호주검역청의 지역별 지소로 연락 가능하다.

【표 2-27】 호주검역청의 지역별 지소 연락처

지역	연락처	팩스
캔버라(Canberra)	02 6272 5488	02 6272 4023
브리즈번(Brisbane), 퀸즈랜드(Queensland)	07 3246 8757	07 3246 8696
퀸즈랜드 주 (Cairns, Queensland)	07 4030 7832	07 4030 9578
타스마니아 주, 데본포트 시 (Devonport, Tasmania)	03 421 7622	03 6427 0057
타스마니아 주, 호벌트 시 (Hobart, Tasmania)	03 6233 3036	03 6234 6785
유 사우스 웨일즈 주 (New South Wales)	02 8334 7475	02 8334 7470
북호주 (Northern Territory)	08 8920 7040	08 8920 7022
남호주 (South Australia)	08 8201 6025	08 8201 6139
빅토리아 주 (Victoria)	03 8318 6923	03 8318 6906
서호주 (Western Australia)	08 9334 1532	08 9334 1673

- 지속적 지명관계(Ongoing Nomination)
 - 수입자는 검역청 지역지소 및 지정된 검사기관과의 지속적 지명관계(Ongoing Nomination)를 맺을 수 있다. 이는 수입자가 같은 식품의 통관에 매번 검사기관 지명신청양식을 제출하지 않아도 되도록 하는 간소화 제도이다.
 - 수입자가 지속적 지명관계를 갖기 위해서는 다음의 절차가 필요하다.
 - 검사기관 지명양식에 해당제품의 향후 통관절차를 위해 지속적으로 해당 검사기관을 지명하겠다는 부분 체크하기
 - 수입자에 의해 변경되기 전까지는 해당 지역 검역청 사무소와 ‘지속적 지명관계’를 맺겠다는 칸에 체크하기
 - 단, 지속적 지명관계는 샘플채취 및 소집이 가능한 지역의 검역청 지소와만 맺을 수 있다.

2.6.2 재검사율(referral rate)

- 식품기준청이 기준규격에 의해 위험하다고 판단된 식품들을 위험식품으로 분류하여 100% 호주검역청의 검역검사를 진행하고, 이 결과에 따라 적합 여부가 판명된다. 이때, 해당 제품이 문제없이 5번 연속적으로 적합 판정을 받은 경우, 검사율은 25%로 줄어든다. 추가로 20번 연이어 적합판정을 받았다면 나머지 통관에 대한 검사율은 5%로 줄어든다. 하지만, 제조자가 위와 같이 연속적인 적합 판정을 받을 정도로 법을 준수한 이력에 상관없이, 한번 검사에 통과하지 못한 제품에 대한 검역검사 확률은 다시 증가한다.
- 위험식품에 대한 검사율을 관리하기 위해, 검역국은 분석검사를 받은 모든 위험식품의 검사 결과를 전자기록으로 관리한다. 이 자료들은 수입신고 서류를 통해 제공되는 정보를 바탕으로 작성되어진 것이다. 각 위험 식품에 대한 특별 기록은 다음 항목에 의해 만들어진다.
 - 관세코드, 원산지, 제조자(Producer)
- 위험식품의 리스트는 검역국에서 제공하는 문서 ‘위험식품에 적용되는 검사’ 37)를 참고할 수 있다.

2.7 중복 관세율 적용에 따른 추가 검사

- 수입식품 검사안내(Import Food Inspection Notice)에서 제시하는 관세율이 복수적으로 제품에 적용된다면, 호주검역청은 각 해당 관세 분류에 해당되는 검사를 모두 시행해야 한다.
- 입증된 검역직원이 판단한 결과, 해당제품이 호주 뉴질랜드 식품기준코드(Food Standard Code)의 요구사항에 맞지 않거나 인간에게 해를 끼치는 요소를 포함하는 식품인 경우, 제품에 대한 추가 검사를 시행한다.

37) 부록 12. IFN 17/11 Test applied to risk category foods

3 수입규제제도

3.1 식품기준(Food Standard)³⁸⁾

- 식품기준은 호주뉴질랜드법(Australia New Zealand Act 1991)에 근거하고 호주뉴질랜드식품기준청이 주관하여 자국 국민과 자연을 보호하기 위해 규정한 식품의 일반적인 분류 기준으로써, 호주에서 통용되는 기본적인 식품의 기준을 규정한다. 시행방법으로는 식품기준코드(Australia New Zealand Food Standard Code)로 통용되고 있다. 주로 제품을 구입한 고객이 제품에 문제가 생겼을 때, 신고 및 서류작성에 필요한 분류이다. 식품기준은 식품기준청에 의해 만들어졌지만, 이를 시행하는 기관으로 호주검역청, 국토부(States and Territories), 그리고 뉴질랜드의 식품안전국(New Zealand Food Standard Authority)이 있다.

3.2 식품표시제도

3.2.1 식품기준 1.2.1(Food Standard 1.2.1)³⁹⁾

- 호주뉴질랜드식품기준청에서는 식품법(Food Act 1981)에 근거하여 수입 식품뿐만 아니라 식품표시를 통해 규정하고 있다. 특히, 이해를 돕기 위해 안내책자⁴⁰⁾ 및 포스터 등의 매체를 통해 전반적인 식품표시기준에 대해 설명하고 있다.
- 특별 면제제품을 제외하고, 소매용 식품포장, 케이터링 목적의 식품 포장에 다음의 의무정보를 기재해야 한다.

38) 부록 6. 식품기준규격목차 중 Chapter 1

39) 출처 : <http://www.foodstandards.gov.au/consumerinformation/labellingoffood/interactivelabelpost3614.cfm>

40) 부록 7. 식품표시 포스터(요거트) Food Labelling Poster

【그림 2-7】 호주뉴질랜드 식품기준청 제공의 식품표시안내41)



① 영양정보(식품기준1.2.8)

- 대부분의 포장식품은 영양정보가 필요하다. 정보는 규격화된 양식으로 제시되어야 하는데 고체 100g당 혹은 액체 100mL에 해당되는 정보를 제시해야 한다. 영양정보표는 【그림 2-7】 와 같다.
- 영양정보표시 제외사항
 - 100cm² 이하의 단위(예, 껌 포장 규격)로 포장된 경우
 - 차, 커피 그리고 허브나 향신료 등 특별한 영양가치가 없는 식품
 - 제조된 즉석제조 판매제품(예, 제과점의 빵 제품)
- 영양정보는 그 식품에 대한 열량, 단백질, 총지방량, 포화 지방량, 탄수화물, 당분, 염분, 그리고 기타 여러 영양소에 대한 정보를 제공한다.

41) 출처 : Overview and Application of Food Labelling and Information Requirements, User Guide to Standard 1.2.1 – Labelling and Other Information Requirements (2011,12) (<http://www.foodstandards.gov.au/foodstandards/userguides/>)

【그림 2-8】 영양정보표의 예

영양정보		
1봉지당 제공횟수: 3		
제공량 : 150g		
	1회 제공량	100g당 제공량
열량	608kJ	405kJ
단백질	4.2g	2.8g
총 지방	7.4g	4.9g
- 포화지방	4.5g	3.0g
총 탄수화물	18.6g	12.4g
- 당분	18.6g	12.4g
염분	90mg	60mg
* 필요섭취량 %		
원재료	우유, 무지방 농축유, 설탕, 바나나(8%), 딸기(6%), 포도(4%), 복숭아(2%), 파인애플(2%), 젤라틴, culture, 전분 thickener(1442)	
위의 적량 표시는 평균치로 계산됨		

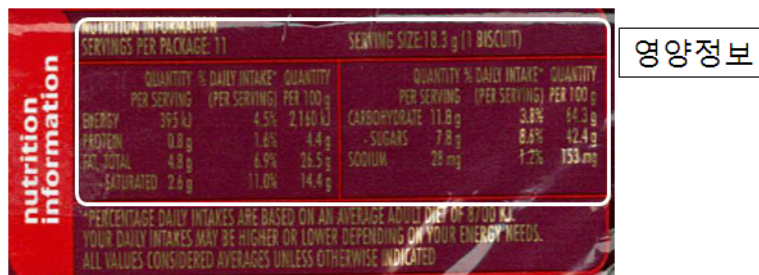
② 함유량 표시(식품기준 1.2.10)

- 포장 제품은 원료의 함유량(%)과 특성을 보여주는 식품표시가 필요하다. 유사제품과 비교할 때 소비자에게 유용하게 쓰인다.

예1) 과일 요거트 샐러드에 대한 원재료설명은 다음과 같이 표시되어야 한다. 바나나8%, 딸기8%, 포도4%, 복숭아2%, 그리고 파인애플2%

예2) 초콜릿에 들어간 코코아의 함유량이 있다.

【그림 2-9】 호주산 초콜릿 가공품의 영양정보표



예3) 흰 빵이나 치즈의 경우에는 원재료 함유량을 표시할 수 없다.

【그림 2-10】 호주산 우유 제품의 영양정보

Riverina Fresh
FONTERRA BRANDS (AUSTRALIA) PTY LTD

Riverina Fresh Plain Milk Nutritional Information	
	Average per 100ml
ENERGY	227kJ
PROTEIN	3.4g
FAT, TOTAL	3.8g
- SATURATED	2.5g
CARBOHYDRATES	4.7g
- SUGARS	4.7g
SODIUM	41mg
CALCIUM	115mg
INGREDIENTS FULL CREAM MILK	

PRINT

Fresh Milk

Plain Milk

Riverina Fresh Award Winning[®] Milk is a favourite both at home and in cafes and restaurants, delivering a premium creamy taste and high frothing ability for coffees every time!

Available in 3L and 2L bottles, 1L, 600mL and 300mL cartons and 150mL bottles.

*2007 and 2008 Australian Grand Dairy Awards Champion Milk



출처 : 호주 유제품 회사 Riverina Fresh (<http://www.riverinafresh.com.au/>)

③ 제품의 정의와 필수 표시사항(식품기준 1.2.2)

－ 제품명 및 설명

- 제품은 정확한 명칭이나 설명을 반드시 표시해야 한다. 예를 들어 딸기 요거트는 반드시 딸기를 함유해야 한다. 만약 실제 딸기가 아닌 딸기 향료가 들어간 것이라면 라벨에서는 딸기향 요거트로 표시해야 한다.
- 만약 해당 제품이 따로 지정된 명칭이 없다면, 그 식품을 가장 잘 설명할 수 있는 표현이나 명칭을 붙이도록 한다. 또한, 식품명이 식품에 대한 설명을 할 수 있는 이름이 아닌 그 브랜드의 트레이드마크 같은 기호적 명칭이라면 제품의 특성을 잘 나타낼 수 있는 이름이나 설명 표시가 따로 필요하다. 예를 들어, ‘딩글바’ 라는 이름으로 출시된 제품은 과자와 캐러멜이 주재료인 초콜릿 바이다. 이런 경우 따로 제품의 성질을 알려주는 별도의 표시가 필요하다. 예를 들면, 【그림 2- 10】의 초콜릿 제품은 ‘TimTam’이라는 기호적 명칭아래에 다크 초콜릿 가공품임을 표시해 놓았다.

【그림 2-11】 호주 초콜릿 가공제품의 겉포장



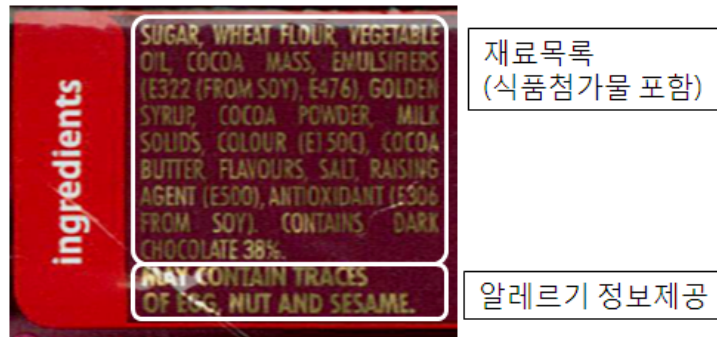
④ 제품 반환 정보

- 출시되어있는 제품의 양에 비하면, 비위생적이거나 안전하지 않다고 판단되는 제품의 반환은 그리 흔한 일이 아니다. 제품표시는 호주나 뉴질랜드에 속한 제조사 주소와 명칭을 포함하여, Lot 확인에 대해서도 식품표시 사항에 포함되어야 한다. 이는 제품반환 시 필요하다. 매년 호주에서는 70개 정도의 제품 반환이 생기고 있으며, 대부분의 경우 식품제조사가 스스로 문제점을 찾거나 예방하기 위해 이루어지는 반환이다.

⑤ 알레르기에 대한 정보(식품기준1.2.5)

- 제품의 원료나 성분이 소수 인간들에게 알레르기 반응을 일으킬 수 있다. 이를 과민증이라 하는데, 예를 들어 캐슈넛, 아몬드, 호두 등의 열매 견과류, 땅콩, 조개류, 생선, 우유, 달걀, 참깨 그리고 콩과 관련된 제품이 식품에 포함되는 경우, 극소량이어도 반드시 알레르기 반응에 대해 주의사항을 제공해야 한다. 글루텐도 과민반응이 생기는 물질 중 하나이지만, 이는 알레르기보다 만성 소화장애에 해당된다. 곡류 알레르기에 해당되는 인간들은 글루텐을 포함한 모든 곡류를 주의해야 한다. 또한, 아황산 보존료(Sulphite preservative)의 내용물중 황산염이 10mg/kg 이상 포함된 경우, 천식환자들에게 천식을 유발할 수 있으므로 주의 표시를 해야 한다.
- 【그림 2-11】의 호주 초콜릿 가공품은 알레르기 정보제공을 위해 달걀, 견과류 그리고 참깨가 함유되어있다는 정보를 제공하였다.

【그림 2-12】 호주 초콜릿 가공품의 재료목록과 알레르기 정보표시



⑥ 식품기한표시(식품기준1.2.6)

- 호주의 식품기한표시는 최상품질유지기한(best before ~) 혹은 소비기한(use by~)중 하나를 사용할 수 있는데, 식품이 얼마나 부패하지 않고 신선도를 유지할 수 있는 지에 대한 정보를 준다.
- 식품기한표시는 크게 두 가지 방법이 있다. 안전상의 이유로 특정일 전까지 먹어야 하는 제품은 소비기한을 사용하는데 이 제품들은 표시된 날짜 후로 판매되거나 섭취되어서는 안 된다. 예를 들어 유아 식품 혹은 냉동훈제생선 등이 있다. 소비기한(use by~)으로 표시된 식품은 법에 의해 판매가 금지되고 안전상의 위험성이 생긴다.
- 환자용 식사대용식품(Muesli bar)의 식품기한표시는 최상품질유지기한(best before~)을 사용한다. 이 표시는 식품이 최상의 품질을 유지할 수 있는 최종일에 대한 정보를 주는데, 이 기간이 약간 지나도 섭취 시 안전에 문제되진 않지만 영양소나 품질은 떨어질 수 있다. 해당제품은 최상품질유지기한 이후에도 판매가 가능하다. 식품의 생산자는 최상품질유지기한이나 소비기한의 표시에 책임이 있다.
- 유통기한의 표시가 다른 식품은 'baked on'이나 'baked for'로 표시된 빵류로서 진열대에서 7일 정도만 유통판매가 가능하다. 2년 이상 판매 대상이 된 제품, 예를 들어 캔 제품은 품질유지기한으로 표시하지 않아도 된다. 캔 제품은 얼마나 오래 보관할 수 있는지에 대한 상세한 정보를 제공하기 위한 것이다. 이를 통해 식품의 품질을 수년 동안 유지하고 제품이 상하기 전에 섭취될 수 있도록 한다.

⑦ 재료 목록(식품기준1.2.4)

- 대부분의 경우 제품의 뒷면에 원재료 표시가 있다. 원재료는 함량에 따라 하향순서로 표시되어야 한다. 제품이 제조될 때 처음에는 원재료가 가장 많은 부분을 기재하고, 마지막에 원료가 적은 부분을 기재한다. 만약 지방, 설탕 혹은 소금이 원재료의 앞쪽에 기재되어 있다면, 이러한 재료들이 제품의 대부분을 구성하고 있다는 것이다. 【그림 2-11】는 호주 초콜릿 가공식품의 재료 목록의 예를 보여주고 있다.

⑧ 정확한 정보 전달

- 공급자는 제품의 정확한 무게와 정보표시를 반드시 기재해야 한다. 호주 국경보호국(State and Territory)와 뉴질랜드 정부의 공정거래국(fair trading agencies)에 의해 무게와 정보가 결정된다.
- 호주·뉴질랜드의 공정거래법(Fair trading laws)이나 식품법은 식품 표시가 잘못된 정보나 오해의 소지가 있거나, 소비자를 기만하는 내용을 넣지 못하도록 규정하고 있다. 예를 들어, 식품포장에 딸기 그림이 있다면, 제품에는 반드시 딸기가 포함되어야 한다.

⑨ 식품첨가물

- 식품첨가물은 식품제조공정을 쉽게 만들거나, 안전하게 보존되기 위하는 등의 목적으로 사용된다. 식품첨가물의 예로 쉐러드 소스가 층으로 분리되는 현상을 방지하고, 오래 신선하게 보존될 수 있도록 첨가하는 유효제를 들 수 있다. 첨가물은 화학적으로 만들어지는 화학첨가물과 천연원료에서 추출하는 천연첨가물이 있다. 모든 식품첨가물은 반드시 그 사용목적이 있는데, 호주뉴질랜드 식품기준청에 의해 안정성과 목적에 맞는 사용의 허용량을 인증 받아야 한다.
- 호주는 각 식품첨가물에 고유번호가 있으며 이를 원재료 기입 부분에 표시한다. 이를 통해 첨가물에 민감한 소비자들이 알아서 안전을 지킬 수 있도록 한다. 예를 들어 요거트에 들어가는 중점체의 고유번호는 1442이다. 모든 첨가물의 고유번호는 호주뉴질랜드 식품기준청 홈페이지에 게시되어 있다. 대두의 레시틴 같은 첨가물은 식품 알레르기를 유발할 수 있기 때문에 반드시 표시되어야 한다.

⑩ 표시방법 (legibility requirements) (식품기준 1.2.9)

- 식품표시 및 정보는 영어로 기재하여야 한다. 또한, 읽기 쉽고, 배경과 구별되어 눈에 잘 띄고 잘 읽히는 곳에 위치해야 한다. 주의사항으로 글자 크기는 작은 제품을 제외하면 적어도 3mm이상 이어야 한다

⑪ 사용기준 및 보관방법(식품기준1.2.6)

- 식품을 특수한 저장환경에서 보관해야 하는 경우, 제조자들은 이에 대한 정보를 반드시 식품에 표시해야 한다. 예를 들면, 이 요거트는 반드시 4°C이하의 냉장으로 보관되어야 한다.

⑫ 원산지(식품기준1.2.11)

- 호주에서 포장된 제품과 소수의 포장되지 않은 제품의 원산지표시를 하도록 규정한다. 어떤 원재료든지 그 나라가 원산지가 아니라 수입되거나 지방에서 수입된 원재료로 밝혀진 경우, 생산되고 포장된 곳의 원산지 표시를 하도록 규정하였다. 호주제정법에 의해 호주에서 생산된 재료를 사용하여 호주에서 생산된 ‘호주제품’에 대해서는 규제가 완만하나 수입된 원료를 사용하여 호주에서 생산·가공되는 호주제품에 대해서는 기존 규정에 따라서 타 수입제품과 같은 수준으로 규정한다.
- 위의 정보 이외에 특수용도식품, 신제품, 유전자변형(GMO) 식품, 방사능 처리된 식품 등의 별도 표시가 필요하다.
- 신선 과일 및 채소, 견과류, 콩류, 신선육류 및 어류, 허브, 향신료, 차, 커피의 경우 식품표시가 따로 표시되어있지 않은 경우도 있다.
- 식품표시 안내책자에는 특수한 식품에 대한 표시요구사항이 별도로 안내되고 있다.

【그림 2-13】 호주 버터 제품의 식품표시



【그림 2-14】 호주 치즈 가공제품의 식품표시



【그림 2-15】 호주 초콜릿 가공제품의 식품표시



3.2.2 와인의 식품표시

- 호주뉴질랜드 식품기준청은 와인이나 특정 주류에 대한 식품표시제도를 따로 규정하고 있다. 식품기준청은 ‘알코올음료의 식품표시’을 위한 안내서⁴²⁾를 발간하여 와인을 포함한 주류에 관련된 식품표시에 대해 자세히 알려주고 있다.

3.2.3 기타 식품표시 사항

- 식품기준코드를 기본으로 각 식품기준별 추가적으로 지켜야할 의무 표시 사항은 【표 2-28】 와 같다.

42) 출처 : Labelling of Alcoholic Beverages User Guide

(<http://www.foodstandards.gov.au/foodstandards/userguides/labellingofalcoholic4967.cfm>)

【표 2-28】 식품기준별 의무 표시사항⁴³⁾

식품기준	필수 표시 사항
식품기준 2.2.1 육류 및 육류제품	내장의 유무, 지방 함유량, ‘혼합육류제품’, ‘발표육가공품’ 표시
식품기준 2.2.3 생선 및 생선제품	‘혼합생선제품’ 표시
식품기준 2.4.1 식용유	식용유에서 지방산을 정제 과정 내용
식품기준 2.6.1 과일주스 및 야채주스	‘혼합 주스’에 대한 표시
식품기준 2.6.2 무알코올 음료와 혼합음료	‘전해질 음료 및 전해질 음료원료’ 표시 알코올 음료 제품에 무알코올 음료로 착각하게 하는 표시나 표현 금지
식품기준 2.6.3 Kava	Kava 제품에 대한 주의사항
식품기준 2.6.4 카페인 음료	영양성분 정보의 구성성분, 주의사항 표시
식품기준 2.7.1 알코올 음료와 알코올이 함유된 식품	음료량에 대한 정보, ‘저 알코올 제품’ 표시, 음료에 대한 표준 식품표시사항, ‘무알코올’과 비유해함
식품기준 2.7.4 와인과 와인제품	식품기준에 와인에 대한 식품표시 준수사항은 없으나, 고려되어야 하는 규정이 기재됨.
식품기준 2.7.5 증류주(Spirits)	‘증류주’ 제품에 해당되는 지리적 환경 표시조건
식품기준 2.8.2 꿀	‘꿀’의 이름
식품기준 2.9.1 유아용 조제식품	경고, 특정 적용, 클레임, 사용, 저장 등 주의사항에 대한 상세한 표시사항
식품기준 2.9.2 태아용 식품	클레임, 사용, 저장 방법, 경고 및 주의사항에 대한 표시
식품기준 2.9.3 식사대용 조제식품과 영양보충식품	비타민과 미네랄에 대한 주의사항, 사용 할 때 참고할 사항, 제품명에 대한 상세한 설명
식품기준 2.9.4 스포츠 보충식품	사용 상 참고 및 주의할 사항, 품명에 대한 상세한 설명
식품기준 2.10.2 소금과 소금제품	저염 혼합 및 소금대체물에 대한 표시
식품기준 2.10.3 겼	츄잉겜에 함유된 칼슘에 대한 소비자 불만사항에 해당되는 경우에 대한 표시

43) 출처 : Overview and Application of Food Labelling and Information Requirements, User Guide to Standard 1.2.1 – Labelling and Other Information Requirements (2011.12)
(<http://www.foodstandards.gov.au/foodstandards/userguides/>)

3.3 관세제도

- 관세는 수입절차의 첫 단계로 수입식품 유형에 따라 세관의 식품유형이 상세하게 분류되어 있으므로 수출업자가 정확하게 분류할 필요가 있다.
- 관세 및 관세율에 대한 기본사항은 호주관세청 홈페이지⁴⁴⁾에 개시되어있으며, 현행되고 있는 관세법(Custom Act 1901)⁴⁵⁾ 및 관련 정보를 제공하고 있다.

3.3.1 수입제품 관세율⁴⁶⁾

- 호주정부의 관세 및 국경 보호청에서는 관세율법(Customs Tariff Act 1995)⁴⁷⁾을 기준으로 관세를 부과하며, 현재 2011년 12월 5일부터 발효된 관세법이 최근 문서로써 Vol-7까지 개정되었다.
- 호주의 관세 및 국경 보호국의 허가를 받기위해 준수해야 하는 법은 관세법(Schedule of Concessional Instruments), 관세규정(Customs Regulations-Prohibited Imports), 관세율 규정(Customs Tariff Regulations) 및 검역규정(Quarantine Regulations)을 기본으로 한다.
- 수입제품에 대해서는 호주관세청을 대행하여 세관에서 관리하고 있는데, 다음과 같은 세금유형을 부과하고 있다.
 - 부가가치세(Good and Service Tax)
 - 럭셔리 자동차 세금(Luxury and Car Tax)
 - 와인 동등화 세금(Wine Equivalence Tax)
- 수입제품에 대한 정확한 계산 및 지급은 수입자의 책임으로, 호주정부에서는 관세부과에 대한 사항을 관세율법에 속한 문서인 ‘관세적용서’(Working

44) 출처 : 관세청의 관세 소개 페이지(<http://www.customs.gov.au/tariff/default.asp>)

45) 출처 : Customs Act 1901(<http://www.comlaw.gov.au/Details/C2012C00554>)

46) 출처 : 관세청의 관세율 소개 페이지(<http://www.customs.gov.au/tariff/tariff2012.asp>)
관세율법은 두 가지 문서를 포함하는데, 부록 20, Working Tariff 와 Customs Tariff Act를 모두 포함한다. 추가적으로 물품유형에 따른 관세율이 HS 코드에 따라 제시되고 있는 문서를 통해 식품 뿐만 아니라 수입되는 모든 물품에 대한 관세율 정보를 제공하고 있다. 과세율법에 포함되는 내용인 각 품목별 관세율은 본 홈페이지는 참고해야 한다.

47) 출처 : Customs Tariff Act 1995(<http://www.comlaw.gov.au/Details/C2012C00408>)

Tariff 2012, Combined Australian Customs Tariff nomenclature and Statistical Classification의 약어)⁴⁸⁾를 통해 제공하고 있다.

- 관세적용서는 총 8개의 문서⁴⁹⁾로 구성되어 있으며, 각 문서내용은 아래와 같다.

- 문서1. 상대국 구분기준(분류1~5)⁵⁰⁾
- 문서2. 문서3을 이해하기 위한 해독서
- 문서3. 제품의 분류와 기본 관세율과 특수세율
- 문서4. 양허제품의 관세
- 문서5. 미국제품의 관세
- 문서6. 태국제품의 관세
- 문서7. 칠레제품의 관세
- 문서8. 뉴질랜드 제품의 관세

3.3.2 양허관세(Tariff Concession)⁵¹⁾

- 양허관세는 호주 국민들이 생필품으로 사용하는 제품으로 호주 내 생산량이 없어서 대부분 수입으로 들어오는 제품에 대한 세금면제 제도로써 세관의 식품유형 분류를 통해 해당여부를 확인할 수 있다.
- 양허관세 신청은 신청서류를 작성하여 관세청에 제출하면 된다. 이에 필요한 사항은 양허관세 안내서와 양허관세 신청자들을 위한 유의사항을 참고해야 하며, 신청에 필요한 서류 양식은 양허관세 안내 페이지에 게재 되어있다.
- 양허관세 신청 서류
 - 양허관세 명령서(Tariff Concession Order)
 - 양허관세 명령서 신청양식(양식 B443)

48) 부록 18. Combined Australian Customs Tariff nomenclature and Statistical Classification, 2012.1.1, 호주 관세청 관세율법(Customs Tariff Act 1995)에 포함되는 문서로 Working Tariff라고도 부른다.

49) 출처 : 관세청의 관세율 소개 페이지(<http://www.customs.gov.au/tariff/tariff2012.asp>)

50) 한국은 분류 4의 개발도상국 관세율(Developed Countries Tariff)과 5의 개발도상국 제품(DCS, Developed Countries Subject)에 속하므로 관세율 표의 DCS 혹은 DCT부분을 참고한다. 세관율표에는 'If no DCT rate shown, DCS rate applies. If no DCT or DCS rate show, general rate applies.'로 명시하고 있다.

51) 출처 : 양허관세 안내 페이지(<http://www.customs.gov.au/tariff/gazette.asp>)
호주관세청은 양허관세에 대한 소개 및 안내, 필요양식 등을 안내페이지를 통해 제공하고 있다.

- 양허관세 명령서 등록 기간은 28일 정도가 소요되며, 호주 양허관세 게재란을 통해 등록을 확인할 수 있다.
 - 호주 관세청은 등록 후 150일 이내에 허가 여부를 결정해야 하기 때문에 신청 시 정확한 정보제공이 중요하다.
 - 게재란에 등록된 정보를 확인 후 이에 대한 수정이 가능한데 ‘양허관세 이의제기서’가 게재란에 등록된 후 50일 이내에 제출해야 반영된다.
- 호주양허관세 신청은 신청서를 E-mail이나 fax 송부로 가능하다.
 - E-mail : tarcon@customs.gov.au
 - Fax : 02-6275-6367
 - 양허관세 취소
 - 양허관세가 중복된 경우, ‘양허관세 취소요구서’(B441 양식)통해 양허관세를 취소할 수 있다. 취소요구서가 등록되면 바로 게재되고, 이후 60일 이내에 관세청에 의해 결정이 된다.
 - 수입자의 의무요금은 관세 법률의 상품 분류법에 의해 결정되며, 때때로 추가 요금이 부가되는 반덤핑 및 상계 적용되는 경우도 있다.

3.3.3 관세 시스템 지원 현황

- 관세에 따른 제품분류와 해당관세의 계산은 수입자의 책임이기 때문에 호주 정부는 이에 관련된 다양한 지원을 하고 있다.
 - 공공 관세 지원시스템
 - 관세 지원시스템은 세관 및 국경 보호청 입장에서 관세 판례 및 관세 식품분류에 대해 의견을 제시하는 시스템으로 특정 수입자에 의해 수입 신고 된 특정제품에 대한 각 사례별로 조언을 해주고 있다.
 - 공공 관세율 지원시스템
 - 세관에서 지원하는 관세지원서비스(Tariff Advice service)⁵²⁾를 통해 향후 수입통관 절차에 도움을 받을 수 있다. 이는 수입자들이 수입 절차에 들어가기 전, 특정 제품의 분류를 결정할 수 있도록 돕고, 수입 과정에 필요한 사업적인 결정을 도울 수 있도록 조언을 해주고 있다.

52) 출처 : 관세지원시스템(<http://www.customs.gov.au/tariff/tariff-advice.asp>)

- 호주관세청은 관세선례(Tariff precedents)⁵³⁾를 통해 특정 수입자의 특정 제품에 대한 케이스를 제시하여, 수출입자가 스스로 분류하기 애매하거나 판단이 어려운 경우를 고려하고, 특정 사례에 대한 세관 측의 입장을 이해하는데 도움이 되도록 수시로 업데이트 된 정보를 제공한다.
- 수입제품에 관련된 정확한 제품분류와 관세책정을 포함하여, 제품의 수입 신고는 전적으로 수입자가 자가진단을 할 수 있도록 하고 있다. 잘못된 정보 기입의 경우, 벌금을 내야 한다. 원활한 통관절차를 위해 통관자를 고용하는 경우가 많은데, 이들은 정부에서 지정한 인력은 아니지만 정식으로 통관 전문가 증명서를 소유한 인간들로서, 호주 관세청에서는 통관전문가에 대한 지역별 연락처 정보를 제공하고 있다.

3.3.4 특혜관세

- 호주의 자유무역협정으로 특혜관세가 적용되는 국가는 다음과 같다.
 - 뉴질랜드 (ANZCERTA)
 - 싱가포르 (SAFTA)
 - 미국 (AUSFTA)
 - 태국 (TAFTA)
 - 칠레 (ACI- FTA)
 - 아세안- 뉴질랜드
 - 캐나다 (CANATA)
 - 태평양 지역 (SPARTECA)
 - 파푸아뉴기니 (PATCRA, 일방적 특혜 공여)
- 일반 특혜관세 : 개발도상국 대상

3.3.5 관세율표

- 호주는 관세부여를 위한 식품기준⁵⁴⁾을 따로 규정하고 있으며 이 분류는 호주뉴질랜드 식품기준청에서 규정해놓은 식품기준보다 세분화 되어있다. 와인 관세율은 별도로 제공하고 있다.

53) 부록 9. 2012.07.02 기준 관세선례(List of Tariff Precedents), 호주관세청

54) 출처 : 관세청의 관세율 소개 페이지(<http://www.customs.gov.au/tariff/tariff2012.asp>)

- 관세적용서 문서1 : 상대국 구분기준(범주1~5)를 참고하면 한국은 범주4의 DCS(Developed Countries Subject)와 범주 5의 DCT(Developed Countries Tariff)에 해당되는 관세율을 참고하도록 한다. 세관율표에는 'If no DCT rate shown, DCS rate applies. If no DCT or DCS rate show, general rate applies.'로 명시하고 있다.
- 대 호주 수출에 있어서 식품별 관세기준을 정확하게 구분 및 적용하는 것이 가장 중요하고 까다로운 일이므로 【표 2-29】를 참고하되 원본을 반드시 참고할 필요가 있다.

【표 2-29】 식품유형별 수입 관세율 표

HS 코드	기준	식품유형	관 세 율			비고
			일반	DCS	DCT	
0305		건조·염장·염수장한 어류, 훈제한 어류(훈제한 것에 있어서 훈제과정 또는 훈제 전 가열 여부와 관계없음), 어류의 분·조분 및 펠리트 (식용에 적합한 것에 한함)				
	20 00 31 /kg	1. 어류의 간과 어란 (건조·훈제·염장 또는 염수장한 것에 한함)	Free			
	3	2. 말린, 소금에 절인 어류(훈제 제외)				
	31 00 41/kg	1) 어종 : Tilapias, catfish, carp, Nile perch, snakeheads	Free			
	32 00 42/kg	2) 특정 어종	Free			
	39 00 49/kg	3) 기타	Free			
0401		밀크와 크림(농축되지 않고, 설탕 및 기타 감미료를 첨가하지 아니한 것)				
	10 00 01/kg	1) 지방량 1% 이하	Free			
	20 00 02/kg	2) 지방량 1~6%				
	40 00 11/kg	3) 지방량 6~10%				
	50 00 12/kg	4) 지방량 10% 이상				
0402		밀크와 크림(농축되거나 설탕 및 기타 감미료를 첨가한 것)				
	10 00 04/kg	1. 분상·입상 또는 기타 고체 상태로 지방량이 총중량의 1.5% 이하	Free			
	2	2. 분상·입상 또는 기타 고체 상태로				

【표 2-29】 식품유형별 수입 관세율 표

HS 코드	기준	식품유형	관세율			비고
			일반	DCS	DCT	
		지방량이 총중량의 1.5% 이상				
21	00	05/kg	1) 설탕이나 기타 감미료가 첨가되지 않음	Free		
29	00	06/kg	2) 기타	Free		
9			3. 기타			
91	00	07/kg	1) 설탕이나 기타 감미료가 첨가되지 않음	Free		
99	00	08/kg	2) 기타	Free		
0403			버터밀크·응고유와 응고크림·요구르트·케비아와 기타의 발효 또는 산성화된 밀크와 크림(농축했거나, 설탕 기타 감미료를 첨가, 향 또는 과일 및 견과류나 코코아를 첨가하였는지의 여부와 관계없음)			
	90	00	10/kg	1. 기타 발효(요구르트 제외)	Free	
0901			커피(볶은, 디카페인 여부와 관계없음)			
	2			1. 커피, 볶음		
	21	00	03/kg	1) 카페인 함유	Free	
	22	00	04/kg	2) 디카페인	Free	
	90	00	36/kg	2. 카페인을 제거한 것	Free	
0904			후추(파이퍼속에 한함) 및 고추류(건조, 파쇄 또는 분쇄한 캡시컴속 또는 피멘타속의 열매)			
	1			1. 후추		
	11	00	34/kg	1) 통후추	Free	
	12	00	39/kg	2) 분쇄, 파쇄	Free	
	2			2. 고추류, 고추양념의 열매		
	21	00	03/kg	1) 말린 것(분쇄, 파쇄)	Free	
	22	00	04/kg	2) 파프리카 분쇄	Free	
			05/kg	3) 기타 분쇄	Free	
1212			해초류와 기타 조류			
	2			1. 해초류와 기타 조류		
	21			1) 식용		
	21	10	40/kg	1- 1) 냉동	5%	Free Fre

【표 2-29】 식품유형별 수입 관세율 표

HS 코드	기준	식품유형	관세율			비고
			일반	DCS	DCT	
					e	
	21 90	45/kg	1- 2) 기타	Free		
	29		2) 기타	5%	Free	Free
	29 10	40/kg	2- 1) 냉동			
	29 90	42/kg	2- 2) 기타	Free		
1507			대두유와 그 잔여물(정제의 여부를 불문하며, 화학적으로 변성가공한 것을 제외한다)			
	10 00	12/t	조유[검(gum)질을 제거한 것인지의 여부를 불문한다]	5%;	4%	5%
	90 00	13/t	기타	5%;	4%	5%
1509			올리브유와 그 분획물(정제의 여부를 불문하며, 화학적으로 변성가공한 것을 제외한다)			
	10 00	10/t 11/t	1- 1) virgin(포장, 대용량) 1- 2) virgin(대용량)	Free		
	90 00	30/t 31/t	2- 1) 기타(포장) 2- 2) 기타(대용량)			
1512			해바라기씨유·홍화유 또는 면실유 및 그 분획물(정제의 여부를 불문하며, 화학적으로 변성가공한 것은 제외)			
	1		해바라기씨 유 혹은 홍화유 그리고 그 분획물			
	11 00	22/t	1. 원유	5%;	4%	5%
	19 00	23/t	2. 기타	5%;	4%	5%
1515			기타 식물성 지방과 기름(조조바 유 포함) 그리고 그 분획물(화학적조작없이 정제된 유무와 상관없음)			
	50 00	09/t	1. 참기름과 그 분획물	Free		
	90 00	40/kg	2. 기타	Free		
1603	00 00	18/kg	육·어류·갑각류·연체동물 또는 기타 수생무척추동물의 엑기스와 즙	Free		
1704			과자(흰초콜릿 포함, 코코아 제외)			
	90 00	44/k	1. 기타	5%		

【표 2-29】 식품유형별 수입 관세율 표

HS 코드	기준	식품유형	관세율			비고	
			일반	DCS	DCT		
	g						
1902		파스타(다른재료를 안에 넣거나, 익히지않음), 스파게티, 마카로니, 면, 등의 면류					
	19 1	1.익히지 않은 파스타(속 채우지 않음)					
	19 00	38/kg	1) 라면,즉석면류	5%	4%	5%	
		39/kg	2) 른아시아스타일면류				
40/kg		3) 기타					
1905		제과, 제빵, 케이크, 비스킷 그리고 다른 제빵사들의 작품, 코코아의 함유 여부와 무관, 성찬식에 쓰이는 웨이퍼, 의약용으로 쓰이는데 적합한 빈 Cachet, 쌀페이퍼와 유사한 식품					
	3	1. 스위트 비스킷 및 와플과 웨이퍼	5%	Free			
	30 31	56/kg			1) 스위트 비스킷		
	30 32	57/kg			2) 와플과 웨이퍼		
	90 00		2. 기타	5%	Free		
			60/kg			1) 비스킷	
			61/kg			2) 빵	
			62/kg			3) 파이	
			63/kg			4) 케이크	
		69/kg	5) 기타				
2001 † 수분이 제외된 무게		식초로 절인 과일, 견과류, 토마토, 버섯과 기타 채소(냉동 여부)					
	10 00	90/kg †	1. 작은오이와 오이	5%			
	90		2. 기타	CA: 2%			
	90 10	91/kg †	1) 양파	5%			
90 90	90/kg †	2) 기타	5%				
2009 † 무게는 kg로 나타내		과일쥬스(포도즙 포함)와 채소쥬스(설탕 기타 감미료 첨가 유무 관계없음. 비발효 또는 주정 미함유에 한함)					
	1		1. 오렌지 쥬스				
	11 00	39/kg	1) 냉동	5			

【표 2-29】 식품유형별 수입 관세율 표

HS 코드	기준	식품유형	관세율			비고
			일반	DCS	DCT	
	† TSS					
12 00	87/L	2) Brix 20이내(냉동제외)	5			
19 00	88/L	3) 기타	5%			
2		2. 포도주스- 포멜로포함				
21 00		1) Brix 20이내(냉동제외)	5% (5%이하시, \$0.45/kg TSS)			
29 00		2) 기타				
3		3. 기타 단일 감귤류주스				
31		1) Brix 20이내(냉동제외)				
31 10	91/kg	1- 1)라임주스, pure	Free			
31 20	92/L	1- 2) 만다린 주스(tangerine과 satsuma 포함), 클레멘타인	5%			
31 90	93/kg †TSS	1- 3)기타	5 (5%이하시 \$0.45/kg TSS)			
39		2) 기타				
39 10	94/kg	2- 1) 라임주스, pure	Free			
39 20	95/L	2- 2) 만다린 주스(tangerine과 satsuma 포함), 클레멘타인	5%			
39 90	93/kg †TSS	2- 3)기타	5 (5%이하시 \$0.45/kg TSS)			
4		4. 파인애플주스				
41 00	97//L	1) 냉동 제외, Brix(당) 치수 20이내	5%			
49 00	98/L	2) 기타	5%			
50 00	21/L	5. 토마토주스	5%			
6		6. 포도주스- 포도즙 포함				
61 00	99/L	1) Brix 20이내(냉동제외)	5%			
69 00	01/L	2) 기타	5%			
7		7. 사과주스				
71 00	02/L	1) Brix 20이내(냉동제외)	5%			
79 00	09/L	2) 기타	5%			
8		8. 기타 단일의 과일 또는 채소의 주스				
81 00	76/L	1) 크렌베리 주스	5%			
89 00	90/L	2) 기타	5%			
90 00	85/L	9. 기타 단일의 과일 또는 채소의 주스				
2103		소스와 소스용 조제품, 혼합조미료 및 겨자의 분말·조분과 그 조제품				
10 00	14/L	1. 간장	Free			

【표 2-29】 식품유형별 수입 관세율 표

HS 코드			기준	식품유형	관세율			비고		
					일반	DCS	DCT			
	90	00		2. 기타	Free			액젓		
			17/kg	1) 혼합조미료(condiment)와 혼합양념(seasoning)						
			18/kg	2) 소스와 기타류						
2105	00	00	52/L	아이스크림과 기타 빙과류 (코코아 함유 여부 불문)	4%	Free				
2206				기타 발효음료, 혼합발효음료관련 무알코올음료						
2206	00	30	24/L	사케	Free					
2208				변성되지 않은 에틸 알코올 (알코올 농도가 80%Vol) - 증류주, 리쿼르 그리고 기타 증류된 음료				* \$89.77 /L of alchd : NZ/P G/F/ DQ/LD C/SG		
				증류포도주 또는 grape marc가 함유된 스피릿						
				위스키					5% & \$74.72/L of alchd	3% & \$74.72/L of alchd
				럼주와 기타 증류주(당 발효 증류제품 포함)						
				57 L of † Gin and Geneva						
				68 L of † 보드카					5% & \$74.72/L of alchd	3% & \$74.72/L of alchd
				76 L of † 리쿼르와 코디얼						
				기타						
				10 알코올 농도 1.15% vol 이상						
				20 알코올 농도 1.15~10% vol 사이						
90	90		기타				소주 55)			
2501	00	00	32/kg	소금(식염포함)	Free			식염		

55) 부록 10. 소주의 관세율 기준 식품분류 안건 (Draft Precedent – Public Consultation Ref 2208/1. Soju, Shoshu and Awamori) 소주의 제조공정을 반영하여 HS 코드 중 2208.09.09 기타 부분으로 분류하고자 하는 개정초안을 공지하였고, 이를 통해 대중의 의견을 2012년 6월 16일까지 반영하여 최종결정을 하기로 함.

3.4 원산지 규정

- 원산지 규칙 : 일반 관세보다 저속 특혜 관세(Preferential Tariff)에 적용 받기위한 원산지 규정이 정해져 있고, 각각의 협정이나 국내법이 정한 원산지 기준을 준수해야한다.
 - 나라에서 100% 생산되는 익지 않는 재료, 광석, 농림 수산물 등
 - 원산지 재료만으로 가공된 것
 - 비영리 출생지 원재료 부품을 사용하여 가공되며, 부가 가치 기준, 관세 분류 변경 기준 가공 공정 기준 등

- 수입 시 원산지 증명서 또는 원산지 신고서(Declarations of Origin)가 필요한 경우는 다음과 같다.
 - 자유무역협정(FTA) 관세를 포함하여 특혜 관세의 적용을 받는 경우에는 1901년 관세법(Customs Act 1901)의 협정에 따른 효과적인 원산지 증명서를 제시해야한다.
 - 수입 통관 시 반드시 원산지 증명서의 제출을 요구하지는 않지만, 세관이 요구하는 경우 제시해야한다.
 - 특정 국가로부터의 수입 금지 또는 제한되는 아래 제품을 수입하는 경우 원산지 증명서가 필요하며 상대국 양측 정부에서 발행한 것이 필요하다.
 - 워싱턴 조약(CITES)에 의해 보호되고 있는 멸종 위기종
 - 시에라리온에서 생산된 다이아몬드 원석
 - 1940년 상업(수입)규정(Commerce (Imports) Regulation 1940)의 대상 품목을 수입할 때 이 규칙에 규정된 원산지 정보가 올바른지를 증명하는 것으로서, 원산지 증명서 또는 원산지 선언서를 준비해야 한다.

- 원산지 관련 자세한 사항은 호주검역청 혹은 수입허가조건을 참고하고, ICON에서 필요한 정보를 찾는데 어려움이 있을 경우, 문의할 기관은 다음과 같다.
 - 식품의 육류원산지 관련(Biological Unit)
 - : +61 2 6272 4578
 - : Biological Products 사이트⁵⁶⁾를 방문

- 식품의 식물원산지 관련(Plant Quarantine)
: +61 2 6272 3917
: Plants 사이트⁵⁷⁾를 방문

3.5 한국산 식품수입의 규제 사항⁵⁸⁾

- 호주 농수산림부에서는 호주검역청을 통해 수입식품에 대한 한국어 문서를 지원하고 있다. 수입식품 통관 및 검역검사에 대한 중요한 사항을 안내하고, 문화행사, 명절과 검역에 따라 금지 품목을 제시하고 있다. 특히 음식물, 유제품/달걀 제품 등은 주의 품목이고, 동물성제품, 씨앗, 견과류, 청과물, 채소 등은 반드시 신고 및 검역검사가 필수적인 제품으로 규정하고 있다.

- 호주 농수산림부에서 제공하고 있는 한국어 수입안내 문서⁵⁹⁾
 - 한국산 식품수입에 대하여
 - 호주로 가지고 들어 올수 없는 제품
 - Fact Sheet - 화물컨테이너의 신속한 통관
 - 수입 화물중에서 발견되는 위험도가 많은 해충들
 - 호주반입이 금지된 품목들은 무엇입니까
 - 호주검역사항에 대한 홍보자료

56) Biological Products 사이트 : www.daff.gov.au/aqis/import/biological

57) Plants 사이트 : <http://www.daff.gov.au/aqis/import/plants-grains-hort>

58) 출처 : 호주검역청 한국에서의 수입 (<http://www.daff.gov.au/aqis/import/food/importing-korean-food>)

59) 출처 : Importing Korean Food (www.daff.gov.au/aqis/import/food/importing-korean-food)

제4절

식품첨가물 및 유해물질

1 식품분류와 기준 및 규격

- 호주의 식품유형은 필요에 따라 다음의 3가지로 분류된다.
 - 호주뉴질랜드식품기준청의 식품기준규격(Food Standard)에 따른 분류
 - 식품첨가물 기준규격에 따른 허용량 기준을 분류
 - 관세율 적용을 위한 식품분류
 - 호주뉴질랜드식품기준청의 식품기준코드에 따른 분류
 - Chapter 1. General Food Standards
 - : 식품표시, 식품에 첨가할 수 있는 물질 등
 - Chapter 2. Food Product Standards
 - : 식품유형 분류 및 기준·규격
 - Chapter 3. Food Safety Standards(Australia Only)
 - : 식품위생관련 규정
 - Chapter 4. Primary Production Standards(Australia Only)
 - : 식품유형에 따른 제조 및 취급방법 규정

1.1 식품기준규격(Food Standard)에 따른 식품유형 분류

- 호주뉴질랜드식품기준청의 식품기준규격(Food Standard)은 호주와 뉴질랜드 정부에서 지정한 식품의 최상위 분류로써 다음 【표 2-30】 과 같다.
- 세부분류를 제공하지 않기 때문에 모든 식품을 유형별로 구분하는데 어려움이 있지만, 호주로 수입 및 유통되는 식품유형은 이 분류에 따른다.
- 한국의 식품공전에 따른 식품유형에 호주의 유사기준을 적용하여 해석상의 오류가 있을 수 있으므로 호주의 현행규정을 반드시 확인해야 한다.

【표 2-30】 식품기준규격(Food Standard)에 따른 식품분류

Chapter2.	Food Products Standards(식품 기준 및 규격)
Part 2.1	Cereals(곡류)
Standard 2.1.1	Cereals and Cereal Products(곡류와 곡류제품)
Part 2.2	Meat, Eggs and Fish(육류, 달걀과 생선)
Standard 2.2.1	Meat and Meat Products(육류와 육류제품)
Standard 2.2.2	Egg and Egg Products(달걀과 달걀제품)
Standard 2.2.3	Fish and Fish Products (생선과 생선제품)
Part 2.3	Fruit and Vegetables (과일과 야채)
Standard 2.3.1	Fruit and Vegetables(과일과 야채)
Standard 2.3.2	Jam(잼)
Part 2.4	Edible Oils(식용유)
Standard 2.4.1	Edible Oils(식용유)
Standard 2.4.2	Edible Oils Spreads(식용유 스프레드)
Part 2.5	Dairy Products(유제품)
Standard 2.5.1	Milk(우유)
Standard 2.5.2	Cream(크림)
Standard 2.5.3	Fermented Milk Products(발효유 제품)
Standard 2.5.4	Cheese(치즈)
Standard 2.5.5	Butter(버터)
Standard 2.5.6	Ice Cream(아이스크림)
Standard 2.5.7	Dried Milks, Evaporated Milks and Condensed Milks (탈지유,분유그리고농축유)
Part 2.6	Non- alcoholic Beverages(무알코올 음료)
Standard 2.6.1	Fruit Juice and Vegetable Juice(과일주스와 야채주스)
Standard 2.6.2	Non- Alcoholic Beverages and Brewed Soft Drinks(무알코올음료 및 혼합주스)
Standard 2.6.3	Kava

【표 2-30】 식품기준규격(Food Standard)에 따른 식품분류

Chapter2.	Food Products Standards(식품 기준 및 규격)
Standard 2.6.4	Formulated Caffeinated Beverages(카페인 음료)
Part 2.7	Alcoholic Beverages(알코올 음료)
Standard 2.7.1	Labelling of Alcoholic Beverages and Food Containing Alcohol(알코올 음료와 알코올이 함유된 식품의 식품표시)
Standard 2.7.2	Beer(맥주)
Standard 2.7.3	Fruit Wine and Vegetable Wine(과일와인과 야채와인)
Standard 2.7.4	Wine and Wine Product(와인과 와인제품)
Standard 2.7.5	Spirits(증류주)
Part 2.8	Sugars and Honey(설탕과 꿀)
Standard 2.8.1	Sugars(설탕)
Standard 2.8.2	Honey(꿀)
Part 2.9	Special Purpose Foods(특수용도식품)
Standard 2.9.1	Infant Formula Products(유아용 조제식품)
Standard 2.9.2	Foods for Infants(유아식품)
Standard 2.9.3	Formulated Meal Replacements and Formulated Supplementary Foods (식사대체식품과 보충식품)
Standard 2.9.4	Formulated Supplementary Sports Foods (스포츠 보조식품)
Standard 2.9.5	Reserved (Medical Foods) (건강보조식품)
Standard 2.9.6	Reserved (Foods Formulated for Special Diets) (특수 용도식품)
Standard 2.9.7	Reserved(Macronutrient Modified Foods) (영양소보충식품)
Part 2.10	Standards for Other Food(기타 식품의 기준)
Standard 2.10.1	Vinegar and Related Products(식초와 관련제품)
Standard 2.10.2	Salt and Salt Products(소금과 소금제품)
Standard 2.10.3	Chewing Gum(추잉껌)

1.2 식품첨가물의 기준규격에 따른 분류

- 호주뉴질랜드식품기준청에서 제공하는 식품첨가물 기준규격 규정문서는 한국과 상이한 방법으로 작성되어 있다. 한국은 각 식품첨가물별 사용가능 식품 및 허용치가 규정되어 있으나, 호주의 경우 식품유형을 제시한 후 해당 식품유형에 사용가능한 식품첨가물과 허용치를 규정하고 있다. 그림 【그림 2-16】를 참고하면 각 식품유형과 하위분류에 따라 허용되는 식품첨가물을 제시하고 해당 허용치가 작성된 것을 볼 수 있다.

【그림 2-16】 식품첨가물 규정 예시

1	DAIRY PRODUCTS (excluding butter and butter fats)			식품 유형
1.1	Liquid milk and liquid milk based drinks			
1.1.1	Liquid milk (including buttermilk)			
	Additives in Schedules 2,3 & 4 must not be added to liquid milk (including buttermilk) unless expressly permitted below			
-	Additives in Schedule 2			UHT goat milk only
1.1.2	Liquid milk products and flavoured liquid milk*			
160b	Annatto extracts	10	mg/kg	허용되는 식품첨가물과 허용치
950	Acesulphame potassium	500	mg/kg	
956	Alitame	40	mg/kg	
960	Steviol glycosides	115	mg/kg	
962	Aspartame-acesulphame salt	1100	mg/kg	
1.1.3	Liquid milk to which phytosterols, phytostanols or their esters have been added			
401	Sodium alginate	2000	mg/kg	
407	Carrageenan	2000	mg/kg	
412	Guar gum	2000	mg/kg	
471	Mono- and diglycerides of fatty acids	2000	mg/kg	
460	Microcrystalline cellulose	5000	mg/kg	

- 위와 같은 식품기준규격(Food Standard)이외에도 각 식품첨가물의 허용치를 제시하기 위한 식품유형 분류가 있다.

1.3 관세율적용에 따른 식품유형 분류

- 관세율표에 따른 식품 분류는 국제적으로 통용되고 있는 HS 코드에 따른 분류이다.⁶⁰⁾ 2012년도에 호주관세청은 HS 2012를 통해 양허관세령, 관세율 등에 해당하는 변경사항을 공지하였으며 각 HS 코드와 관세율은 【표 2-29】와 같다.

60) 부록 8. Working Tariff 2012(Combined Australian Customs Tariff Nomenclature and Statistical Classification, 2012. 호주 관세청

1.4 식품분류별 비교표

- 호주의 식품분류에 따라 조사대상 16개 가공식품 및 36개 식품유형을 정확히 비교하는 것은 불가능한 것으로 판단되나, 최대한 유사한 식품유형을 임의로 비교한 결과는 【표 2-31】 와 같다.
- 【표 2-31】 에서 ‘-’ 로 표기된 부분은 한국의 식품유형에 따른 해당 식품분류가 없는 경우로 본다.

【표 2-31】 한국의 식품유형에 따른 호주 식품분류표

번호	한국	호주		
		식품기준규격 (Food Standard)	식품첨가물 기준	관세율 적용분류
1	과자류 (과자, 빙과류)	-	5 과자류 7.2 비스킷(과자) 3 빙과류	1905,2105(빙과류)
2	빵 또는 떡류 (빵류)	2.1.1 곡류와 곡류제품	7 빵 및 베이커리제품	-
3	식용유지류 (콩기름, 채종유, 참기름, 들기름, 해바라기유, 올리브유)	2.4.1 식용오일(유)	2.1 식용유	1507(콩기름),1509(올리브유),1510(카놀라유),1515(참기름)
4	면류 (국수, 냉면, 당면, 유탕면류)	-	6.4 면류	1902
5	커피	2.6.4 카페인 함유 음료	14.1.5 커피	0901
6	음료류 (과일·채소음료, 두유류, 인삼·홍삼음료)	2.6.1 과일주스와 야채 주스	14.1.2.1 과채주스 14.1.2.2 과채음료	2009
7	장류 (한식간장, 양조간장, 혼합간장, 된장, 고추장, 혼합장)	-	20.2 소스류	2103(간장),
8	조미식품 (소스류, 복합조미식품)	-	20.2 소스류 12.5 yeast and yeast product	0904
9	김치류 (배추김치, 기타김치)	2.3.1 과일과 야채	4.3.2 식초, 오일, 소금물, 알콜 절임 과채	-
10	젓갈류 (젓갈, 액젓)	2.2.10 생선과 생선제품	9.3 반절임 생선 및 생선가공품 9.4 절임 생선	0305, 1603(액젓)

【표 2-31】 한국의 식품유형에 따른 호주 식품분류표

번호	한국	호주		
		식품기준규격 (Food Standard)	식품첨가물 기준	관세율 적용분류
11	절임식품 (절임류)	-	4.3.2 식초, 오일, 소금물, 알코올 절임 과채	2001
12	주류 (탁주, 소주)	2.7.1 알코올 음료와 알코올 함유 식품 2.7.4 와인과 와인제품 2.7.5 스피릿트	14.2.4 야채와인(탁주) 14.2.5 Spirits(소주)	2206 *2209(소주 예정)
13	기타식품류 (조미김, 식물성크림, 식염)	-	2.2.1.3 마가린과 마가린 유사 제품 (식물성 크림)	0402(식물성 크림) 1212(조미김), 2501(식염)
14	유가공품 (가공유류)	-	1.1.2 우유 및 착향우유 1.1.3 Phytosterols, Phytosteranols 또는 그 ester가 첨가된 우유(가공유류)	0401, 0402, 0403

1.5 호주 식품기준규격 (Food Standard)

- 조사 대상 식품유형의 호주 식품기준규격은 아래와 【표 2-31】 같다.

【표 2-31】 호주 식품기준규격 (Food Standard)

식품기준 (Food Standard)	식품유형별 정의 및 기준규격
2.1.1 곡류와 곡류 제품들	<ul style="list-style-type: none"> 참조 : 2009년 10월 9일 개정된 내용 이 표준은 곡류로 구성된 여러 제품을 정의하고, '빵'이라는 용어의 사용을 규정한다. 또한 호주 내에서는 제빵을 위해 사용되는 밀가루는 티아민을 강화하는 것을 필수적으로 규정한다. 호주와 뉴질랜드 두 나라 내에서 빵에 쓰이는 비요오드 염화된 소금을 요오드화된 소금으로 대체해야 하는 것을 규정한다. 정의 빵이라 함은 한 가지 이상의 곡분, 또는 거칠게 빻은 곡식(meal) 및 물로 준비된 호모발효 반죽을 구워서 만들어진 제품을 의미한다. 밀가루 제품이라 함은 빵 이외에 한 가지 이상의 밀가루, 거칠게 빻은 곡식(meal) 또는 곡물로 조리 또는 조리되지 않은 제품을 의미한다. 밀가루 또는 거칠게 빻은 곡식/곡물 가루(meal)이라 함은 곡물, 콩 또는 기타 씨앗 등의 제분 또는 분쇄에 의한 생산물을 의미한다.

【표 2-31】 호주 식품기준규격(Food Standard)

식품기준 (Food Standard)	식품유형별 정의 및 기준규격
2.1.1 곡류와 곡류 제품들(계속)	<p>통곡물(Wholegrain)은 온전한 곡물 또는 탈곡, 빵겨나, 갈고, 부수고, 으갠 곡물을 의미하며 통곡물의 배유, 배아, 겨와 같은 구성성분들은 통밀을 포함한 통곡물에 존재하는 부분들로서 일정한 비율로 존재한다. 통밀은 통곡물에서 발생할 수 있는 전형적인 비율로 존재하는 부분들로 곡식으로 가공된 모든 성분이 포함 된 제품을 의미한다.</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>특정 목적을 위한 빵의 정의</p> <p>제빵을 위해 사용되는 밀가루 또는 빵에 티아민과 엽산, 요오드화 소금을 필수적인 추가를 목적으로 하는 빵의 정의에는 다음을 제외한다.</p> <p>(a) 피자 반죽 (b) 빵부스러기들 (c) 파이 (d) 케이크 - 브리오슈(버터 달걀 함유 롤빵), panettone(이스트로 발효시킨 이탈리아 빵)과 stollen(견과류와 과일 함유 단 빵)을 포함하되 이에 국한되지 않음 (e) 비스킷 (f) 크래커</p> </div> <ul style="list-style-type: none"> • 참조내용 <ul style="list-style-type: none"> ① 단어 ‘빵’의 사용 <p>이 표준에서는 전통적으로 빵이라는 용어를 사용하는 제품표시에 단어 ‘빵’을 금지하지 않는다. 예를 들어, 전통적인 제품은 ‘shortbread(버터를 넣은 쿠키의 일종)’, ‘소다빵’, ‘피타빵’과 ‘crispbread(얇고 바삭바삭한 비스킷)’과 같은 제품들을 말한다.</p> ② 제빵용 밀가루 <ul style="list-style-type: none"> (1) 하위조항(2)는 뉴질랜드로 수입되었거나 뉴질랜드에서 생산된 제빵용 밀가루에는 적용되지 않는다. (2) 제빵용 밀가루에는 반드시 6.4mg/kg 이상의 티아민이 포함되어야 한다. • 제조·가공 기준 <ul style="list-style-type: none"> : 제빵용 밀가루는 반드시 다음을 함유해야 한다. <ul style="list-style-type: none"> (a) 2mg/kg이상 3mg/kg미만의 엽산 (b) 6.4mg/kg이상의 티아민 : 제빵용 통밀 밀가루도 포함된다. : 유기농으로 표시되는 빵을 만들기 위한 밀가루, 그리고 뉴질랜드로 수입되거나 뉴질랜드에서 판매 또는 판매를 위해 조제된 제빵용 밀가루에는 6.4mg/kg 이상의 티아민을 함유하지 않아도 된다.

【표 2-31】 호주 식품기준규격(Food Standard)

식품기준 (Food Standard)	식품유형별 정의 및 기준규격																				
<p>2.4.1 식용오일(유)</p>	<ul style="list-style-type: none"> • 식용오일(유)의 정의 식용 오일은 식물 또는 동물(수생식물, 수생동물 포함) 원료의 중성지방으로, triglycerides, diglycerides, 혹은 the triglycerides and diglycerides 모두를 함유한다. • 구성 식용오일은 유리지방산(Free fatty acid), 천연지방산(unsaponifiable fatty acid) 성분 및 자연적으로 발생한 고무질(gums), 왁스와 인지질을 포함한 기타 지질 등을 함유할 수 있다. • 식품표시 식용유에 특정 소스의 이름이 사용될 때 포장 의 표시에는 식용 오일의 지방산 구성 변경에 사용 하는 모든 프로세스의 설명을 반드시 기재 하여야 한다. 																				
<p>2.6.4 카페인 함유 음료</p>	<ul style="list-style-type: none"> • 목적 뇌 활동을 활발하게 하는 목적으로 생산되는 무알코올성 향의 카페인 함유 음료를 규정한다. 카페인 함유 음료에 쓰이는 다양한 원료에서 추출된 모든 카페인을 말한다. 카페인 함유 음료는 무알코올성 향의 음료로서 카페인을 함유하고 있고, 탄수화물, 마이노산, 여러 비타민, 그리고 뇌 활동을 강화하는 목적으로 쓰이는 기타 식품들에 함유한 물질들이 포함될 수 있다. 카페인 함유 음료에 해당하는 일일권장량이란 포장표시에 따라 하루에 섭취할 수 있는 최대허용치를 말한다. • 구성요소 (1) 카페인 함유량은 145~320mg/L의 범위에 해당하는 카페인을 함유 해야한다. (2) 카페인 함유 음료는 【표-A】 의 성분을 함유한다. 각 물질은 일일 섭취량보다 많이 첨가될 수 없다. <p style="text-align: center;">【표-A】</p> <table border="1" data-bbox="418 1429 1199 1748"> <thead> <tr> <th>물질</th> <th>일일 권장 섭취량</th> </tr> </thead> <tbody> <tr> <td>Thiamin</td> <td>40mg</td> </tr> <tr> <td>Riboflavin</td> <td>20mg</td> </tr> <tr> <td>Niacin</td> <td>40mg</td> </tr> <tr> <td>Viatamin B₆</td> <td>10mg</td> </tr> <tr> <td>Viatamin B_{1, 2}</td> <td>10μ g</td> </tr> <tr> <td>Pantothenic acid</td> <td>10mg</td> </tr> <tr> <td>Taurine</td> <td>2000mg</td> </tr> <tr> <td>Glucuronolactone</td> <td>1200mg</td> </tr> <tr> <td>Inositol</td> <td>100mg</td> </tr> </tbody> </table>	물질	일일 권장 섭취량	Thiamin	40mg	Riboflavin	20mg	Niacin	40mg	Viatamin B ₆	10mg	Viatamin B _{1, 2}	10μ g	Pantothenic acid	10mg	Taurine	2000mg	Glucuronolactone	1200mg	Inositol	100mg
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【표 2-31】 호주 식품기준규격(Food Standard)

식품기준 (Food Standard)	식품유형별 정의 및 기준규격
2.6.4 카페인 함유 음료 (계속)	<ul style="list-style-type: none"> - 허브 등의 식품은 호주뉴질랜드 식품기준규격 코드에 별도로 명시되어있지 않는 이상 카페인 함유 음료에 첨가될 수 있다. (4) 카페인 함유 음료 중 【표-A】에 속한 물질을 하나이상 포함하는 경우, 다음과 같은 주의사항을 반드시 포함해야 한다. <ul style="list-style-type: none"> - ‘ 하루 일일권장량(캔, 병, 혹은 용량(mL)으로 표시된 양 이상 섭취하지 말 것’ (5) 카페인 함유식품 중 표시가 판매, 케이터링 혹은 업체가공을 목적으로 하는 표시방식 따라 표시되지 않은 경우, 아래내용에 대한 주의사항 표시가 반드시 되어야 한다. <ul style="list-style-type: none"> (a) 식품의 진열과 관련된 주의 사항 (b) 구매자들이 지켜야할 필수사항 (6) 일일 권장량은 【표-B】에서 제공되는 양을 기준으로 계산된다. 가장 낮은 동등량이 나온 물질의 양에 따라 권장 섭취 제한량을 결정하게 된다.
2.6.1 과일주스와 야채주스	<ul style="list-style-type: none"> • 과일·야채주스의 정의 : 과일·야채주스는 (a),(b)에서 얻어진 액체부분으로 펄프를 함유하거나, 함유하지 않을 수 있다. <ul style="list-style-type: none"> (a) 과일 또는 야채 (b) 라임과 같은 감귤류(citrus)의 경우는 오직 과일의 내과피 부분 혼합주스는 하나 이상의 주스를 혼합하여 만든 것이다. • 구성 과일·야채주스에는 다음의 식품들을 첨가할 수 있다. <ul style="list-style-type: none"> (a) 야채주스를 위한 설탕 (b) 과일주스를 위한 40g/kg이하의 설탕 (c) 소금 (d) 허브와 향신료(spices)
2.3.1 과일과 야채	<ul style="list-style-type: none"> • 정의 과일과 야채의 정확한 정의를 제조과정 분류(기준규격1.3.1)를 기본으로 정확한 첨가물 허용치 관련 정보를 제공하고자 하는 목적으로 견과류, 향신료, 허브, 버섯류, 콩과식물, 그리고 씨앗류를 포함한다. 과일과 야채는 과일, 야채, 견과류, 향신료(spices), 허브(herbs), 버섯류, 콩과식물(legumes) 그리고 씨앗류를 말한다. 껍질을 손질한 과일과 야채는 과일과 야채가 수확, 세척, 허용 식품첨가물과 가공과정을 통한 손질되는 것을 말한다. • 구성 천연바닷물, 오일, 식초, 물, 기타 다른 캔 과일과 야채들은 pH수준이 4.6을 넘어서는 안 된다

【표 2-31】 호주 식품기준규격(Food Standard)

식품기준 (Food Standard)	식품유형별 정의 및 기준규격
<p>2.2.10 생선과 생선제품</p>	<ul style="list-style-type: none"> • 날생선의 정의 : 날생선이란 조개류를 포함하여 변온해양 척추동물과 비척추동물을 모두 의미한다.(양서류와 파충류는 제외) * 이 기준은 생산의 세부적이고 정확한 명칭을 정의하고 있지 않다. 호주 어종명기준규격(AS SSA5300)은 호주에서 사용되는 어종명에 대한 지침을 제공한다. 1) 호주어종명기준규격(AS SSA5300)은 호주Seafood Services Aus.링크에서 제공된다.(www.seafood.net/au/shop) 2) 호주어종명기준규격(AS SSA5300)의 DB서비스는 다음링크에서 제공된다.(www.fishnames.com.au) 3) 기존 뉴질랜드, 마오리 그리고 과학적인 어종명은 농림수산부 링크에서 제공된다. (www.foodsafety.govt.nz/industry/sectors/seafood/fish- names/index.htm) • 규제사항 어류 및 어류제품에서 허용되는 히스타민(histamine)의 최대허용치는 기준규격1.4.1의 조항5에서 안내하고 있다.
<p>2.7.1 알코올 음료와 알코올 함유 식품의 식품표시</p>	<ul style="list-style-type: none"> • 정의 알코올 음료란 20° C를 기준으로 측정했을때 10g의 에탄올을 포함하는 음료의 양을 말한다.
<p>2.7.4 와인과 와인 제품</p>	<ul style="list-style-type: none"> • 정의 와인이란, 신선한 포도의 전부 또는 부분적인 발효에 의한 제품, 혹은 포도로부터 추출된 제품이나 혼합제품을 말한다. 와인제품이란, 700mL/L 이하의 와인이 함유된 식품을 말하며, 와인이 아닌 것과 혼합, 가공되어 만들어진 제품이다. • 와인 제조 기간 동안 다른 식품의 첨가 다음의 식품들은 와인 제조시 첨가될 수 있다. (a) 포도주스, 포도주스 제품 (b) 설탕 (c) 브랜디 혹은 다른 증류주 제품 (d) 물(허용첨가물이나 보존료를 첨가하는 용도)

【표 2-31】 호주 식품기준규격(Food Standard)

식품기준 (Food Standard)	식품유형별 정의 및 기준규격
2.7.5 스피릿트	<ul style="list-style-type: none"> • 정의 브랜디란, 와인을 증류, 또는 포도나 포도제품의 발효로 얻은 증류주를 말한다. 리쿼르란, 20도에서 측정시 알콜지수 15%를 넘는 식품을 말한다. 지리적표시란, 아래의 정보를 나타내는 표시를 말한다. (a) 해당 스피릿의 특정한 국가, 지역 또는 지역에서 발생하는 스피릿을 구별할 수 있는 표시 (b) 원산지나 기원을 통한 품질, 명성 또는 다른 특징 표시 • 스피릿의 제조과정 중 다른 식품의 첨부 (a) 물 (b) 설탕 (c) 꿀 (d) 향료
2.10.2 소금과 소금제품들	<ul style="list-style-type: none"> • 정의 : 요오드 소금은 소금과 (a), (b)의 혼합물을 뜻한다. (a) Potassium iodide(요오드화 칼륨) 또는 potassium iodate(요오드 처리 된 칼륨); (b) Sodium iodide(요오드화 나트륨) 또는 sodium iodate(요오드 처리 된 나트륨) 저나트륨 소금 혼합물은 염화나트륨과 염화칼륨의 혼합물로 만든 제품을 말한다. 소금은 대부분 바다의 암염이나 자연 바다소금물로부터 얻어진 염화 나트륨으로 구성된 결정물을 뜻한다. 소금 대체물은 허가된 식품첨가물로써 소금대신 사용하는 식품을 말한다. • 소금의 구성 (1) 소금은 허가된 식품첨가물을 제외하고 건조 염화나트륨을 970g/Kg 이상 함유해야한다. (2) 소금 기준규격 (a) 비소(arsenic) 0.5mg/K 이하 (b) 납(lead) 2mg/kg 이하 (c) 카드뮴(cadmium) 0.5mg/kg 이하 (d) 수은(mercury) 0.1mg/kg 이하 • 저나트륨 소금 혼합물의 구성 (a) sodium 200g/kg 이하 (b) potassium 400g/kg 이하

【표 2-31】 호주 식품기준규격(Food Standard)

식품기준 (Food Standard)	식품유형별 정의 및 기준규격
<p>2.10.2 소금과 소금제품들 (계속)</p>	<ul style="list-style-type: none"> • 소금 대체물의 구성 소금 대체물은 나트륨을 1.2g/kg이상 함유하면 안된다. • 저나트륨 소금 혼합물과 소금 대체물의 식품표시 <ul style="list-style-type: none"> (1) 저나트륨소금 혼합물과 소금 대체물의 표시 <ul style="list-style-type: none"> (a) 나트륨과 칼륨의 내용량을 표시해야 한다.(100g을 기준으로) (b) 일반 소금에 비해 저염소금 혼합물과 소금 대체물에 나트륨이 적게 포함된 %를 제시해야한다. (2) 소항목(1)와 관련된 내용은 기준규격 1.2.8의 목적인 영양 클레임에 부합되지 않는다. <ul style="list-style-type: none"> - 저나트륨 소금 혼합물이나 소금 대체물에 관련하여 나트륨 관련 제품에 대한 기준은 기준규격 1.2.8 - 영양정보 요구사항 을 참조한다. • 요오드화된 소금의 구성 요오드화된 소금은 요오드화 칼륨(potassium iodide) 또는 요오드 산염(iodate) 또는 요오드화 나트륨(sodium iodide) 또는 요오드산염 중간체(iodate equivalent)의 함유량 조건은 다음과 같다. <ul style="list-style-type: none"> (a) 25mg/iodine 1 kg이하로 포함할 수 없다. (b) 65mg/iodine 1 kg이상 포함할 수 없다. • 요오드화된 저염 소금 혼합물의 구성 요오드화된 저염 소금 혼합물은 요오드화 칼륨(potassium iodide), 요오드 산염(iodate), 요오드화 나트륨(sodium iodide), 요오드산염 중간체(iodate equivalent)의 함유량 조건은 다음과 같다. <ul style="list-style-type: none"> (a) 25mg/iodine 1 kg이하로 포함할 수 없다. (b) 65mg/iodine 1 kg이상 포함할 수 없다.

2 식품첨가물 및 유해물질의 정의

2.1. 식품첨가물의 정의

- 한국 식품첨가물의 정의는 식품위생법 제 2조에 따라 식품을 제조·가공 또는 보존하는 과정에서 식품에 넣거나 섞는 물질 또는 식품을 적시는 등에 사용되는 물질을 말한다. 이 경우 기구·용기·포장을 살균·소독하는데 사용되어 간접적으로 식품으로 이전될 수 있는 물질을 포함한다.
- 호주의 경우, 식품기준 1.3.1⁶¹⁾에 따라 식품첨가물은 일반적으로 자체 식품으로 섭취하지 않고, 식품의 주원료로 사용되지 않으나, 1가지 이상의 기술적 역할을 목적으로 식품에 첨가되는 물질을 말한다. 이때 식품에 그 부산물이 남을 수 있으며, 식품의 영양 측면을 목적으로 첨가되는 가공 보조제, 비타민과 미네랄의 목적과는 구별되는 물질이다.

2.2. 유해물질의 정의

- 유해물질이란 일반적으로 인간이나 생태계에 유해한 화학물질을 통칭하는 것으로 한국의 식품위생법에서는 식품, 식품첨가물, 기구 또는 용기·포장에 존재하는 위험요소로서 인체의 건강을 해치거나 해칠 우려가 있는 것을 “위해”로 규정하고 있는데 농약, 중금속, 유해 미생물 및 유독물질 등을 포함한다.
- 호주의 경우, 식품기준 1.4.1 ‘유해물질과 천연독성물질(Contaminants and Natural Toxicants)’와 1.6.1 ‘미생물오염제한(Microbiological Limits for Food)’⁶²⁾을 근거로 특정 식품에 해당하는 금속 및 비금속 그리고 천연독성물질의 최대허용치(Maximum Levels)를 규정하고 있다. 기본적으로 최대허용치 유무와 관계없이, 오염물질과 모든 식품에서 천연독성물질의 수준(As Low As Reasonably Achievable principle)은 가능한 최소량이어야 한다.

61) 최근(2012년 7월) 호주뉴질랜드 식품기준청에서 개정된 식품첨가물 목록을 제공하였다. 첨가물 목록에 따른 세부 기준은 제공되지 않았으며, 이는 향후 2014년 6월부터 적용될 것이라고 발표하였다.

62) 최근 호주뉴질랜드 식품기준청에 따르면 2012년 11월 26일 자로 개정될 예정이라고 공지하였다.

3 식품첨가물 허용기준 및 금지첨가물 Data Base 구축⁶³⁾

- 한국, 러시아, 베트남, 호주 4개국의 식품첨가물 현황을 품목코드, 품목명, 물질코드, 물질명과 함께 비교 제시하여 향후, 식품 첨가물 관련 정보 검색을 위한 기초자료로 활용할 수 있게 하였다.
- 한국의 식품별 기준 및 규격과 식품첨가물 사용기준은 「식품공전(한국 식품산업협회, 2012년)」, 「식품첨가물공전(한국식품산업협회, 2011년)」, 「축산물의 가공기준 및 성분규격(수의과학검역원고시 제2011-105호, 2011.10.12)」 및 「식품유형별 식품첨가물의 적용범위(식품의약품안전청 식품첨가물 정보방 홈페이지, 2012.7.11)」 등을 참고로 하여 기재하였다.
- Data Base의 식품첨가물 허용량 비교표는 국가별 유사 기준을 적용하여 해석상의 오류가 있을 수 있고 자료 업데이트가 실시간으로 관리되지 않으므로 수출에 활용 시 해당국가의 현행규정을 반드시 확인하여야 한다.
- 국가별 식품첨가물 허용량 비교 표기법에 대한 설명은 다음과 같다.

한 국

- ① - : 식품첨가물 공전에 등재되어 있지 않은 첨가물은 식품 기준 및 규격 검사항목에서 제외되는 ‘지정 외 첨가물’ (Negative System)을 의미하며 식품첨가물의 기준 및 규격 설정과 사용기준 개정을 원할 경우 식품의약품안전청장이 정하는 지침에 따라 신청할 수 있다.
- ② 기준없음 : 식품첨가물 공전에 등재되어 해당 품목에 사용할 수 있으나 사용량에 대한 별도의 기준이 없는 경우로 식품첨가물 일반사용기준에 따라 물리적, 영양학적 또는 기타 기술적 효과를 달성하는데 필요한 최소량으로 사용하여야 한다.

63) 식품첨가물 허용기준 및 금지첨가물 Data Base FIS 구축 예정

- ③ 제한없음 : 식품첨가물 공전에 등재되어 모든 식품에 사용할 수 있으나 사용함에 있어 사용량에 대한 제한기준이 없는 경우로 식품첨가물 일반사용 기준에 따라 물리적, 영양학적 또는 기타 기술적 효과를 달성하는데 필요한 최소량으로 사용하여야 한다.
- ④ 금지 : 식품첨가물 공전에 등재되어 있으나 해당 품목에 사용할 수 없다.

호 주

- ① 금지(목록없음) : 식품첨가물 목록에 등재되어 있지 않은 첨가물로 사용할 수 없다.
- ② GMP : 식품첨가물 목록에 등재되어 해당 품목에 사용할 수 있으나 사용 기준이 정해져 있지 않은 경우로 Good Manufacturing Practice (GMP)에 따라 사용할 수 있다.
- ③ 금지 : 식품첨가물 목록에 등재되어 있으나 해당 품목에 사용할 수 없다.

【표 2-32】 가공식품의 식품첨가물 허용기준 및 금지첨가물 (과자류 일부 예시)

품목64) 코드	품목명	물질65) 코드	물질명	구분	최근 업데이트	허용량			
						한국	러시아	베트남	호주
001-001	과자	A-0047	Ammonium Alginate	식품 첨가물	2012-07-30	제한 없음	제한 없음	-	금지 (목록 없음)
001-001	과자	A-0048	Ammonium Bicarbonate	식품 첨가물	2012-07-30	제한 없음	-	-	금지 (목록 없음)
001-001	과자	A-0049	Ammonium Carbonate	식품 첨가물	2012-07-30	제한 없음	제한 없음	-	GMP (비스킷에 한함)
001-001	과자	A-0050	Ammonium Chloride	식품 첨가물	2012-07-30	제한 없음	제한 없음	-	GMP(비스킷에 한함)
001-001	과자	A-0014	Niacin	식품 첨가물	2012-07-30	-	-	-	금지(목록없음)

64) 식품공전 분류에 따른 품목코드번호

65) 식품첨가물 물질 분류에 따른 코드번호

제5절

수입식품 부적합 사례 조사

1 수입식품 부적합 사례조사 및 원인 분석

- 호주의 수입식품 부적합 사례를 최근 1년간(2011년-2012년) 한국에서 대 호주 수출시 부적합 사례들을 식품유형별로 정리하여 부적합 원인을 분석하였다.

【표 2-33】 호주 수출 시 발생한 부적합 사례

식품유형	제품	부적합사유	호주기준	국내기준
조미식품	다시 조미료	허용되지 않은 식품첨가물 nucleic acid IG사용	•불검출	•불검출
조미식품	고춧가루	살모넬라 검출	•불검출	•불검출
절임식품	무절임	허용되지 않은 식품첨가물 colour yellow, 사카린 사용	<ul style="list-style-type: none"> •색소Quinolineyellow =290mg/kg(가공식품), 70mg/kg(음료) •허용되는염료 :iron dioxideyellow(127iii) • saccharine =160mg/kg 	<ul style="list-style-type: none"> •식용색소 불검출 (밀봉 및 가열살균 또는 멸균처리한 절임제품은 제외) •사카린나트륨=절임식품 1.0g/kg이하
식용 유지류	들기름	미승인된 novel food(들깨 기름, 들깨 추출물)	<ul style="list-style-type: none"> •novel food : 규제사항에 지정되어 있는 물질 및 식품첨가물의 경우, 규제사항에 명시되어있는 사용에 따라서만 판매 또는 사용을 허가함 	•원료 사용 가능
코코아 가공품류 또는 초콜릿류	초코바	허용되지 않은 비타민 B 함유	•불검출	<ul style="list-style-type: none"> •비타민B1나프탈린-2,6- 디설폰산염, 비타민B1프탈린염=사용금지 •비타민B1나프탈린-1,5- 디설폰산염, 비타민B1라우릴황산염, 비타민B1로단산염, 비타민B1염산염, 비타민B1질산염, 비타민B2, 비타민B2인산에스테르 나트륨, 비타민B6염산염=기준없음

【표 2-33】 호주 수출 시 발생한 부적합 사례

식품유형	제품	부적합사유	호주기준	국내기준
과자류	찰떡아이스	금지된 식품(쑥)	•금지된 Mugwort에 포함되어 있는 독소 : Thujone, santonin	•원료사용 가능
과자류	비스킷 젤리	식용에 적절하지 않음(곰팡이)	•110kg/mg(밀폐용기에 밀봉되어 있는 상업살균과일과 채소)	•푸모니신=1mg/kg이하 (B1 및 B2의 합으로서, 단, 옥수수 50% 이상 함유제품에 한함) •총 아플라톡신=15 μ g/kg이하 (B1, B2, G1 및 G2의 합으로서, 단 B1은 10 μ g/kg 이하이어야 하며, 땅콩 및 견과류 함유제품에 한함)
과자류	아이스바	허용되지 않은 식품첨가물(E1102 - glucose oxidase), (E127-Erythrosine)함유	•불검출	•glucose oxidase=기준없음 •Erythrosine=기준없음
빵 또는 떡류	쑥빵	금지된 식품(쑥 종류- Artemisia)	•금지된 Mugwort에 포함되어 있는 독소 : Thujone, santonin	•원료사용가능
절임식품	마늘 장아찌	허용되지 않은 식품첨가물 Saline solution & glycine E640 사용	•불검출	•Saline solution= - •Glycine=기준없음
면류	냉면	허용되지 않은 식품첨가물 Disodium succinate 사용	•불검출	•호박산이나트륨=기준없음
면류	냉동면	허용되지 않은 식품첨가물 Sweetener 965 사용	•불검출	•maltitol = 제한없음
두부류 또는 묵류	유부 (가공 두부)	허용되지 않은 식품첨가물 glyceric acid, 나무진의 glycerol esters 사용	•Acetic and fatty acid esters of glycerol=110mg/kg	•Glyceric acid= - •Glycerin Esters of Fatty Acids=기준없음
음료류	두유류	복합식품첨가물이 허용되지 않음	•복합 식품첨가물 불허	•기준 없음

【표 2-33】 호주 수출 시 발생한 부적합 사례

식품유형	제품	부적합사유	호주기준	국내기준
식육 또는 알가공품	훈제 오리	살모넬라 검출	•불검출	•살모넬라균=음성(살균 제품에 한함)
기타 식품류	미숫가루	금지된 식품(썩)	•금지된 Mugwort에 포함되어 있는 독소 : Thujone,santonin	•사용 가능 원료
기타 식품류	전통김	미승인된 novel food(들깨 기름, 들깨 추출물)	•novel food : 규제사항에 지정되어있는 물질 및 식품첨가물의 경우, 규제사항에 명시되어있는 사용에 따라서만 판매 또는 사용을 허가함	•사용 가능 원료
기타 식품류	밥	허용되지 않은 식품첨가물gluconic acid 사용	•불검출	•불검출
기타 식품류	돌김 작은팩	요오드 기준 초과량 검출 : 4100mg/kg	•i = 1000mg/kg(건조중량)	•기준 없음
기타 식품류	돌김	요오드 기준 초과량 검출 : 6100mg/kg	•i = 1000mg/kg(건조중량)	•기준 없음
기타 식품류	다시마 작은팩	요오드 기준 초과량 검출 : 5400mg/kg	•i = 1000mg/kg(건조중량)	•기준 없음
기타 식품류	컵라면	허용되지 않은 식품첨가물630사용, BSE 허가증이 없는 소고기 추출액 사용	•불검출	•불검출
음료류	두유	허용되지 않은 식품첨가물 비타민 E 함유	•불검출	•기준 없음
기타 식품류	즉석 수프	허용되지 않은 식품첨가물 succinic acid 사용	•불검출	•기준 없음
면류	라면	허용되지 않은 식품첨가물 disodium succinate 사용	•불검출	•기준 없음

【표 2-33】 호주 수출 시 발생한 부적합 사례

식품유형	제품	부적합사유	호주기준	국내기준
면류	컵라면	허용되지 않은 식품첨가물 glycine 사용	•불검출	•기준 없음
면류	라면	허용되지 않은 식품첨가물 succinic acid 사용	•불검출	•기준 없음
과자류	새우 스낵	허용되지 않은 식품첨가물 glycine 사용	•불검출	•기준 없음
기타 식품류	양념 소금	허용되지 않은 식품첨가물 monosodium glutamate & sodium 5'- ribonucleotide 사용	•불검출	•monosodium L- glutamate : 기준 없음 •sodium 5'- ribonucleotide : 기준 없음
기타 식품류	고등어 통조림	히스타민 기준 초과 검출 : 260mg/kg	•200mg/kg	•불검출
과자류	츄잉검	허용되지 않은 식품첨가물 비타민 C 함유	•불검출	•기준 없음

제6절

식품안전 관련 사건 · 사고⁶⁶⁾

1 식품안전정보 조사

- 2011년 4월 호주 농림수산부에서 발행한 ‘한국산 식품불법 수입업체 처벌 직면 ‘ 공식 보도 자료를 통해, 불법 한국식품 수입 사례를 공지하고 이에 대한 경고를 공지하였다.⁶⁷⁾

【표 2-34】 호주의 식품안전 관련 사건 · 사고

일시	제목	지역	내용
2011-05-03	호주 유통사 Accord United Pty Ltd., 사용불가 성분 곤약 함유한 대만산 미니젤리 회수	호주 수도 자치구, 뉴사우스 웨일즈 주	제품을 한꺼번에 삼켰을 때 질식 위험이 있으며 호주소비자법에 사용금지된 곤약이 함유되어 제품회수 * 출처 : 제품안전 회수센터
2011-05-04	식품접촉 포장물질의 화학 물질이행조사	호주 전역	식품접촉포장의 화학물질에 대한 모니터링이 필요하다고 판단되어 이에 대한 사항 검토함 * 출처 : 호주뉴질랜드 식품기준청
2011-05-09	호주뉴질랜드 Cottage Cheese Farm Pty Lrd, 대장균 오염 가능성 치즈 회수	빅토리아 주	대장균 오염 검출 또는 검출 가능성 있는 치즈 제품 회수 * 출처 : 호주뉴질랜드 식품기준청
2011-05-13	알레르기 유발물질 검토(식품알레르기 유발물질에 관한 규제 관리검토)	호주 전역	표시 모니터링 프로그램 신설 등의 알레르기 유발물질 규제를 검토함 * 출처 : 호주뉴질랜드 식품기준청
2011-05-27	호주 Mures Fishing Pty Lrd, 리스테리아 오염으로 연어 테린(Salmon Terrine)회수	타스메니아 주	리스테리아 오염 또는 가능성 존재로 인한 제품 회수 * 출처 : 호주뉴질랜드 식품기준청

66) 출처 : 식품의약품안전청 식품안전센터 - 오늘의 식품안전정보

67) 부록 11. 한국산 식품 불법 수입업체 처벌 직면. 2011.04, 호주 농림수산부

【표 2-34】 호주의 식품안전 관련 사건 · 사고

일시	제목	지역	내용
2011-06-09	호주뉴질랜드 Parmalat Food Products Pty Ltd., 식품용 살균제 검출(가능성) 우유 회수	뉴사우스 웨스턴 주, 호주 수도 자치구	식품용 살균제가 소량 함유되어있을 가능성으로 인해 제품 회수 * 출처 : 호주질랜드식품기준청
2011-06-10	호주, 의약품 성분 타다라필 검출된 여성용 성기능 강화제 회수	호주 전역	100%허브성분이라고 선전하였으나, 분석결과 타나라필이 검출되어 제품 회수
2011-06-10	호주, 의약품 성분 시부트라민 및 페놀프탈레인 검출된 체중감량제 회수	호주 전역	동 제품의 플라스틱병에서 의약품 성분인 시부트라민과
2011-07-06	호주 Coles 슈퍼마켓, 리스테리아 검출된 초콜릿 트리플 회수	빅토리아 주	리스테리아 검출되어 제품 회수 *출처: 헤랄드 선(Herald Sun)
2011-07-25	호주, 알레르기 유발물질 미표시한 과자류 4종 회수	호주 전역	알레르기 유발물질(땅콩, 견과류, 대두, 우유, 달걀, 글루텐) 미표시 *출처: 호주뉴질랜드식품기준청
2011-09-08	호주 치료제철, 의약품 성분 함유된 성기능강화제품 섭취 경고	호주 전역	제품라벨에 허브 성분이 식이 보충제로 표시되어있으나, 치료제철 분석결과 의약품 성분인 철포하이드록시 호모실데나필 성분 검출
2011-10-02	호주 Parmalat Australia, 세척액 혼입 가능성 우유 3종 회수	뉴사우스 웨일즈 주, 호주 수도 자치구	식품용 무식성 세척용액 혼입 가능성 *출처:호주뉴질랜드식품기준청
2011-10-17	호주 Bundaberg Brewed Drinks Pty Ltd., pH상승으로 인한 발표 및 용기 파손 가능성으로 탄산음료 회수	뉴사우스 웨일즈 주, 퀸즈랜드 주	pH 상승으로 발효 및 용기 파손 위험 있음 *출처:호주뉴질랜드식품기준청
2011-10-28	호주뉴질랜드 ChiTree, 시안화수소산 과다 생성 가능성 살구 커널 회수	호주 전역	자연적으로 발생하는 시안화수소산(Hydrocyanic acid)이 독성 유발수준까지 과다 생성 가능성 *출처:호주뉴질랜드식품기준청

【표 2-34】 호주의 식품안전 관련 사건·사고

일시	제목	지역	내용
2011-11-03	호주 Charlies Group Australia Pty Ltd. 저온 살균 미비로 병 파손 가능성 음료 회수	뉴사우스 웨일즈 주, 빅토리아주, 타즈메니아 주, 서 호주	뉴질랜드산 무알코올성 음료 일부제품에 저온 살균 처리가 미비하여 내용물 발효로 병 파손 가능성 *출처:호주뉴질랜드식품기준청
2011-11-08	호주뉴질랜드, 요오드 과다 검출된 중국산 해초류 회수	빅토리아 주	아시아 식료품점에서 판매되는 중국산 해초류 제품이 자연적으로 생성된 요오드가 과다 검출됨 *출처:호주뉴질랜드식품기준청
2011-11-10	뉴사우스웨일즈주, 식품안전 준수율 높아져	뉴사우스 웨일즈 주	뉴사우스 웨일즈 주의 식품기준 준수율이 작년대비 2% 상승함 *출처: 뉴사우스웨일즈(NSW) 식품청
2011-11-28	호주정부, 2015년까지 스프증 소금 함량 감축 발표	시드니	유명 식품 제조자와 소매점들이 스프 제품 중 소금함량을 자발적으로 감축하기로 합의 *출처: 호주식품뉴스
2011-11-29	업계,(정부가 구제역 파동있었던 한국에서) 돈육 밀수된 사실 숨긴것에 대해 난색표명	시드니	한국 구제역 파동 발생 당시, 한국산 돈육 제품이 밀수되었는데, 이를 제대로 알려주지 않음에 분개했으나, 농림수산부는 조치가 필요하지 않은 사건이었다고 응답함 *출처: 시드니 식품청
2011-12-08	호주, 원산지 표시법 대상 확대	호주 전역	12년도 7월부터 비포장 쇠고기, 양고기, 닭고기에도 원산지 표시법을 확대 적용해야 한다고 권고 *출처: Weekly Times Now
2011-12-09	호주 Resmi International Pty Ltd, 시안화물 과량 함유된 인도산 타피오카칩 제품 2종 회수	뉴사우스웨일즈주, 호주 수도 지역, 빅토리아주, 서호주, 퀸즈랜드 주	자연발생된 식품안전 우려물질,시안화물(Cyanide) 과량 함유 *출처:호주뉴질랜드식품기준청
2011-12-20	육류에 불법 첨가제 사용한 가공자 벌금형	뉴사우스 웨일즈 주	*출처: 뉴사우스웨일즈(NSW) 식품청
2011-12-20	호주뉴질랜드 EKO Australia Pty Ltd. 미생물 오염된 홍콩산 면류 회수	시드니	아시아 식료품점에서 판매되는 홍콩산 면류 미생물(Bacillus cereus)오염 *출처:호주뉴질랜드식품기준청

【표 2-34】 호주의 식품안전 관련 사건·사고

일시	제목	지역	내용
2012-01-18	오렌지 주스 중 카벤다짐(카벤다짐 관련 정보 정리 및 소비자 권고)	호주 전역	주스업체들이 카벤다짐이 초과 검출된 오렌지 사용하여 제품을 만듦 *출처: 호주뉴질랜드식품기준청
2012-01-20	호주 Backa Australia, 황색포도상구균 오염된 육가공품 회수	퀸즈랜드 주	황색포도상구균의 오염으로 인한 회수 *출처: 호주뉴질랜드식품기준청
2012-01-23	호주 Backa Australia, 황색포도상구균 오염으로 연질치즈(Chabi) 회수	퀸즈랜드 주	황색포도상구균의 오염으로 인한 회수 *출처: 제품안전 회수센터
2012-03-02	달걀 신규안전 기준발효	남호주	영리목적으로 닭을 기르는 경우, 균열이 있거나 더러운 달걀을 판매하지 말아야 함. 달걀 판매 경로를 추적할수있어야 한다는 식품안전관리 보고서를 작성 보관하도록 규정 *출처: 남호주 일차산자원부(PIRSA)
2012-03-04	호주 검역검사국 수입관리시스템(AIMS), 3월 19일부터 이용가능	호주 전역	기존 호주 전역에서 운영하고 있던 DB 8개를 하나로 일원화 시켜서 화물처리가 간소화 됨 *출처: 검역검사국(AQIS)
2012-03-13	호주 Pacidic Organics, 귀리 함유 제품에 '글루텐 미함유' 표시한 시리얼 제품 회수	뉴사우스 웨일즈 주	식품공전상 귀리가 함유된 식품에 글루텐 미함유로 오류표시하여 회수 *출처: 호주뉴질랜드 식품기준청
2012-03-27	호주뉴질랜드 Woolworths Ltd, 알레르기 유발물질 성분 미표시된 쿠키 회수	호주 전역	알레르기 유발성분인 땅콩 미표시로 인한 회수 *출처: 검역검사국(AQIS)
2012-04-04	유전자 재조합 오염 사건, 대법원에 제소돼	서호주	호주 농부들이 자신들의 작물에 유전자 재조합 작물이 혼입되지 않도록 보호하기 위해 서호주 대법원에 소송을 제기함 *출처: Farm Weekly
2012-04-17	호주 유제품 업체, 이윤 남기려고 쓰레기 성분을 우유에 첨가해	호주 전역	유제품 업체들이 치즈생산에 생성되는 투과액(폐기대상성분)을 신선유에 최대 16%까지 첨가하여 논란 *출처: The Age(일간지)

【표 2-34】 호주의 식품안전 관련 사건·사고

일시	제목	지역	내용
2012-04-20	트위스터 섭취 후 뇌손상 발생한 여아의 가족, KFC상대 소송에서 승소	뉴사우스 웨일즈 주	KFC의 트위스터를 섭취후, 살모넬라 감염에 의해 구토와 설사 증상을 보였으며, 6개월간 혼수상태 및 사지마비 상태로 7년째 입원 치료중 인 여아의 부모가 법적 소송에서 승소함 *출처: The Australian
2012-04-26	호주뉴질랜드 식품기준청, 아황산염 조사 발표	호주 전역	소시지, 코디얼(과일음료), 건조과일을 포함한 많은 식품이 아황산염의 기준치를 못미치는 것으로 나타남. 아황산염의 일일섭취허용량(ADI)가 초과인 경우 성분목록에 반드시 표시하도록 하여 식품안전확보 *출처: 호주뉴질랜드 식품기준청
2012-05-01	호주뉴질랜드 Hans Continental Smallgoods, 이물질 혼입된 프랑크 소시지 회수	뉴사우스 웨일즈주, 호주 수도 캔버라, 퀸즈랜드 주	'12.4.18~30 사이에 판매된 제품. 파란색 플라스틱 이물질 포함으로 인한 회수 *출처: 호주뉴질랜드 식품기준청
2012-05-03	호주뉴질랜드 Euro Spices Pty Ltd, 살모넬라 오염된 인도산 향신료 회수	뉴사우스 웨일즈 주	살모넬라 오염으로 인해 제품 회수 *출처: 호주뉴질랜드 식품기준청
2012-05-11	호주 McWilliam's Wine Group Ltd, 포장 오류로 와인 회수	호주전역	대용량 유리병이 손상되너 병마개 개봉시 열상 우려가 있고, 유리조각이 혼입되었을 가능성으로 인해 제품 회수 *출처: 호주뉴질랜드 식품기준청
2012-05-22	호주 '수입식품관리법 1992 의거, 해외정부인증서' 관련 수입식품고시 발표	호주전역	수입식품고시 03/12 개정 : 해외 정부 인증서 원본을 반드시 제출하는 것으로 변경 *출처: 검역검사국(AQIS)

제7절

가공식품 수출시 유의사항 및 첨가물 관련 Q&A

1 수출 유의사항

1.1 신고서 작성 유의사항

- 수입식품검사체계에서 제공하는 자료 중 식품제조자가 자주하는 질문

Q: ‘생산자’의 정의는 무엇입니까?

A: 생산자는 해외식품제조자를 식별하는 아래와 같은 정보를 포함합니다.

생산자 번호	생산자 이름	지역	국가
0123456	The Food Company Ltd	Paris	FR (France)

Q: 왜 생산자에 대한 내용을 기록해야 합니까?

A: 생산자는 해당 제품에 적용되는 검사적용비율을 결정하기 위해 필요한 정보입니다.

Q: 생산자에 대한 정보가 필요한 수입식품은 무엇입니까?

A: 모든 수입식품신고(위험식품이나, 보류명령에 놓인 식품 포함)에 필요합니다.

Q: 내가 작성할 수입식품신고서에 생산자 정보가 필요하다는 것을 어떻게 확인할 수 있습니까?

A: 세관과 연결된 시스템에서 귀사 제품에 연결된 연락처로 안내 해드릴 것입니다.

Q: 수입식품에 해당하는 생산자가 정확한지 어떻게 확인할 수 있습니까?

A: 수입자가 식품 생산자에게 관련 증빙서류를 반드시 제공해야 합니다.

Q: 만약 잘못된 생산자 정보를 제공했을 때 어떤일이 일어납니까?

A: 호주검역청의 시스템이 해당 제품에 대한 올바른 검사 적용비를 적용하지 못하고, 수입자는 불필요한 검역검사나 샘플링의 대상이 될수 있습니다.

Q: ICS에서 생산자를 어떻게 찾을 수 있습니까?

A: 세관과 연결된 시스템과 타사 프로그램의 찾기 기능을 통해 찾습니다.

Q: 한건의 수입신고 서류에 하나 이상의 생산자를 작성할 수 있습니까?

A: 그렇습니다. 한 건당 최대 10명의 생산자를 기입할 수 있습니다.

Q: 만약 생산자 목록에서 내가 원하는 생산자를 찾지 못한다면 어떻게 합니까?

A: 만약 생산자 목록에서 원하는 인건을 찾지 못하거나 존재하지 않는다고 나오면, 수입화물시스템에 생산자를 등록할 필요가 있습니다. 혹은 호주검역청 수입식품관계자에게 연결하여 숙지사항을 확인할 필요가 있습니다.

1.2 호주 내 한국 수입자 애로사항

- 한국의 많은 수입자 및 교민 수입자들이 공통적으로 겪고 있는 애로사항이다.
- 수량이 많은 품목의 경우 수출자(제조자)에서 별도 라벨을 부착해 공급하고 있으나, 다수 품목은 라벨이 없거나 기준에 맞지 않는 상태로 수입되고 있음.
- 일본의 경우 수출대행사가 일괄적으로 규격에 맞는 라벨을 부착해 공급하는 경우도 있음.
- 라벨 문제에 대응하기 위해서는 공동구매를 통한 대량 구매 및 라벨링·패키징 전문업체 활용이 필요하며 공동구매를 통해 물류방안을 절감할 수 있음.

- 제조자는 수입자에게 가공된 식품의 재료 등 식품에 대한 상세한 정보를 제공해야 한다. 이에 따라서 수입식품신고체계 등록 질문을 올바르게 답할 수 있다. 특히 호주에서 민감하게 여겨지는 알레르기 유발 요소인 땅콩 등의 재료가 혼합되거나 가공된 위험 식품의 경우, 완제품에 몇 %의 땅콩관련 재료가 포함되어있는지 등의 상세한 정보 제공이 필요하다.

1.3 식품표시 작성 유의사항⁶⁸⁾

Q. 식품표시에 필요한 글씨체나 사이즈 지정이 있나?

A. 식품표시 작성에 필요한 글씨체나 사이즈는 따로 규정하지 않고 있다. 작성은 반드시 영어로 하며, 배경과 글씨가 잘 보이도록 해야 한다.

Q. 수입식품에만 적용되는 식품표시 규정이 있나?

A. 식품표시에 필요한 정보는 호주뉴질랜드식품기준청에서 제공하고 있는 식품기준코드를 따라 작성한다. 또한 식품표시 안내서를 참고한다.

Q. 식품표시를 확인하는 담당자는?

A. 식품기준코드의 요구조건에 맞추어 식품표시를 하였는지 여부는 식품업계의 책임하에 관리되고 있다. 식품기준청은 식품표시에 대한 관리책임을 가지고 있지 않으며 식품업계에서 지속적으로 식품표시에 대한 협의와 개선활동을 해야 한다.

68) 출처 : User Guide to Labelling, 2011.12.12, 호주검역청(<http://www.foodstandards.gov.au/foodstandards/userguides/>)

2 첨가물 관련 유의사항

- 호주검역청에서 제시한 자료에 따르면 외부로부터 유입되는 수입식품이 통관에서 주요 문제가 되는 내용은 【표 2-35】와 같다.

【표 2-35】 통관 시 상시 문제요소

구 분	검 출	식 품
식품표시	필수표시사항을 기재하지 못함	모든 식품
`Aflatoxin	허용치 초과	땅콩과 땅콩제품, 다른 견과류
`Patulin	허용치 초과	사과주스
잔류 농약	허용치 초과	깨, 건포도, 가공된 과일과 야채 제품
인공 감미료 (sweeteners)	허용치 초과 혹은 불법제품 사용	다양한 식품과 저장된 과일
착색제	허용치 초과 혹은 불법제품 사용	비스킷, 과자, 음료, 저장과일, 스낵
Ethylene oxide	허용치 초과	파프리카, 고추
중금속	허용 농도 초과	말린 버섯(납/수은), 프론크랙커(수은), 향신료(arsenic), 갑각류 캔제품(zinc, selenium), 건포도(납), 코코아파우더(납)
곰팡이	인간이 섭취하기 부적절한 수준으로 검출	오렌지, 호두, 절인 올리브
저장	허용치 초과 혹은 불법제품 사용	소스류, 생강, 말린 토마토, 절인 제품(benzoic or sorbic acid, sodium benzoate, sulfur dioxide, succinic acid, potassium sorbate)
이물질	유충	올리브 병 제품, 견과류, 견과류가 포함된 초콜릿 제품, 절인 올리브
대장균	허용치 초과	향신료, kava, 해산물제품

부 록 1

조사대상 가공식품의 선정 기준

주요 수출대상국의 식품첨가물 및 유해물질 조사사업 조사대상 가공식품 선정 결과

◎ 조사대상 가공식품 선정 방법

1. 2011년 수출액(aT KATI 기준)
2. 식품수출 부적합 이력 식품유형
3. 식품기업 조사 희망 가공식품 품목 수렴(설문지 및 의견수렴 회의(2012.1.13)) 결과
4. 「2010년도 농림수산물 수출입동향 및 통계」자료에서 러시아, 베트남, 호주로 수출되는 주품목
=> 총 14개 가공식품, 36개 식품유형 선정

번호	가공식품	품목코드	식품유형	수출액(\$) (2011년수출액, aT KATI)	부적합사례 여부	설문결과 (건수)	주요수출 품목*	선정	
1	과자류	001-001	01) 과자				3	○	○
		001-002	02) 캔디	19,980,018	○				
		001-003	03) 추잉껌	26,927,906					
		001-004	04) 병과류	4,532,330	○	3		○	○
2	빵 또는 떡류	002-001	01) 빵류	30,309,258	○		○	○	
		002-002	02) 떡류		○				
		002-003	03) 만두류			1			
3	코코아가공 품류 또는 초 콜릿류	003-001	01) 코코아가공품류(코코아매스·버터·분말 등)	32,896,018			○		
		003-002	02) 초콜릿류(초콜릿, 스위트초콜릿, 밀크초콜릿, 패밀리밀크초콜릿 등)	15,835,769	○				
4	잼류	004-001	01) 잼						
		004-002	02) 마멀레이드						
		004-003	03) 기타 잼류						
5	설탕	005-001	01) 백설탕	291,178,952		2			
		005-002	02) 갈색설탕			2			
		005-003	03) 기타설탕			1			
6	포도당	006-001	01) 액상포도당	5,570,726					
		006-002	02) 분말·결정포도당						
7	과당	007-001	01) 액상과당	21,291,742			○		
		007-002	02) 결정과당						
		007-003	03) 기타과당						
8	엿류	008-001	01) 물엿			2			
		008-002	02) 기타엿						
		008-003	03) 텍스트린						
9	당시럽류	009-001	01) 당시럽류	459,227		2			
10	올리고당류	010-001	01) 프락토올리고당			2			
		010-002	02) 이소말토올리고당						
		010-003	03) 갈락토올리고당						
		010-004	04) 말토올리고당						
		010-005	05) 자일로올리고당						
		010-006	06) 겐티오올리고당						
		010-007	07) 기타올리고당						
11	식육 또는 알 가공품	011-001	01) 식육 또는 알제품	1,582,189	○	1	○		
		011-002	02) 식육가공품(햄, 베이컨)			1			
		011-003	03) 알가공품(계란, 새알 가공품)			1			
12	어육가공품	012-001	01) 어육			1			
		012-002	02) 어육소시지			1			
		012-003	03) 어육반제품						
		012-004	04) 어육살						
		012-005	05) 연육						
		012-006	06) 기타 어육가공품						
13	두부류 또는 묵류	013-001	01) 두부	460,334					
		013-002	02) 전두부						
		013-003	03) 유바						
		013-004	04) 가공두부			○			
		013-005	05) 묵류						
		014-001	01) 콩기름(대두유)	47,528,531		4		○	

주요 수출대상국의 식품첨가물 및 유해물질 조사

번호	가공식품	품목코드	식품유형	수출액(\$) (2011년수출액, aT KATI)	부적합사례 여부	실문결과 (건수)	주요수출 품목*	선정	
14	식용유지류	014-002	02) 옥수수기름(옥배유)	7,649,807					
		014-003	03) 채종유(유채유 또는 카놀라유)	110,812		3		○	
		014-004	04) 미강유(현미유)						
		014-005	05) 참기름	1,246,993		4		○	
		014-006	06) 들기름	169,027	○	1		○	
		014-007	07) 홍화유(시플라워유 또는 잇꽃유)						
		014-008	08) 해바라기유	16,657		3		○	
		014-009	09) 목화씨기름(면실유)	880					
		014-010	10) 땅콩기름(낙화생유)						
		014-011	11) 올리브유	601,973		3		○	
		014-012	12) 팜유류	339,912					
		014-013	13) 아자유	23,530					
		014-014	14) 혼합식용유						
		014-015	15) 가공유지						○
		014-016	16) 쇼트닝	14,949,970					
		014-017	17) 마가린류	79,251					
		014-018	18) 고추씨기름						
		014-019	19) 향미유						
		014-020	20) 기타 식용유지				4		
		15	면류	015-001	01) 국수	34,085,447		3	
015-002	02) 냉면			8,815,862	○	2		○	
015-003	03) 당면			3,248,738		3		○	
015-004	04) 유탕면류			186,877,815				○ ○	
015-005	05) 파스타류			33,146,848				○	
16	다류	016-001	01) 침출차						
		016-002	02) 액상차			1			
		016-003	03) 고형차						
17	커피	017-001	01) 볶은커피	333,124,885				○	
		017-002	02) 인스턴트커피			3			
		017-003	03) 조제커피			2			
		017-004	04) 액상커피			7			
18	음료류	018-001	01) 과일-채소음료(농축과-채즙, 과채주스, 과채음)			3		○	
		018-002	02) 탄산음료류(탄산음료, 탄산수)			3			
		018-003	03) 두유류(두유액, 두유, 분말두유, 기타두유)		○	3	○	○	
		018-004	04) 발효음료류(유산균음료, 효모음료, 기타발효음)						
		018-005	05) 인삼-홍삼음료			4	○	○	
		018-006	06) 기타음료(혼합음료, 추출음료, 음료베이스)			1			
19	특수용도식품	019-001	01) 영아용 조제식						
		019-002	02) 성장기용 조제식						
		019-003	03) 영-유아용 곡류조제식						
		019-004	04) 기타 영-유아식						
		019-005	05) 특수의료용도동식품(당뇨/신장질환환자용식품)						
		019-006	06) 체중조절용 조제식품						
		019-007	07) 임신-수유부용 식품						
20	장류	020-001	01) 메주	30,111					
		020-002	02) 한식간장	12,039,554		1	○	○	
		020-003	03) 양조간장			4		○	
		020-004	04) 산분해간장			1			
		020-005	05) 효소분해간장						
		020-006	06) 혼합간장			3		○	
		020-007	07) 한식된장	6,693,277					
		020-008	08) 된장			3	○		
		020-009	09) 조미된장						
		020-010	10) 고추장	21,810,181			5	○	
		020-011	11) 조미고추장			1			
		020-012	12) 춘장	1,351,096					
		020-013	13) 청국장						
		020-014	14) 혼합장			4		○	
		020-015	15) 기타장류	4,993,786					
021-001	01) 식초(발효식품, 합성식초, 기타식초)	4,264,280							

번호	가공식품	품목코드	식품유형	수출액(\$) (2011년수출액, aT KATI)	부적합사례 여부	설문결과 (건수)	주요수출 품목*	선정
21	조미식품	021-002	02) 소스류	39,360,892		3		○
		021-003	03) 토마토케첩					
		021-004	04) 카레(카레분, 카레)	3,731,731		1		
		021-005	05) 고춧가루 또는 실고추		○			
		021-006	06) 향신료가공품(천연향신료)	117,127		1		
		021-007	07) 복합조미식품	27,666,897	○	3		○
22	드레싱	022-001	01) 드레싱					
		022-002	02) 마요네즈	37,214,902			○	
23	김치류	023-001	01) 김치속					
		023-002	02) 배추김치			3		○
		023-003	03) 기타김치			3		○
24	젓갈류	024-001	01) 젓갈			1		○
		024-002	02) 양념젓갈					
		024-003	03) 액젓			3		○
		024-004	04) 조미액젓					
		024-005	05) 식혜류					
25	절임식품	025-001	01) 절임류(단무지 등)		○	2		○
		025-002	02) 당절임					
26	조림식품	026-001	01) 농산물조림					
		026-002	02) 수산물조림			1		
		026-003	03) 축산물조림					
27	주류	027-001	01) 탁주	138,232,896				○
		027-002	02) 약주	1,345,171				
		027-003	03) 청주	1,066,515				
		027-004	04) 맥주	65,415,519				
		027-005	05) 과실주					
		027-006	06) 소주	114,346,045				○
		027-007	07) 위스키	9,499,667				
		027-008	08) 브랜디	1,428,663				
		027-009	09) 일반증류주					
		027-010	10) 리큐르	1,342,526				
		027-011	11) 기타주류					
28	건포류	028-001	01) 조미건어포류					
		028-002	02) 건어포류					
		028-003	03) 기타 건포류					
29	기타식품류	029-001	01) 땅콩 또는 견과류 가공품(땅콩버터, 견과류가)					
		029-002	02) 캡슐류					
		029-003	03) 전분					
		029-004	04) 과채가공품류					
		029-005	05) 조미김		○	2		○
		029-006	06) 튀김식품					
		029-007	07) 벌꿀					
		029-008	08) 모조치즈			1		
		029-009	09) 식물성크림			1	○	○
		029-010	10) 추출가공식품(과채가공품, 과채-페이스트)					
		029-011	11) 팜콘용옥수수가공품					
		029-012	12) 식염(천일염,재제소금,태음·용용소금,정제소금,가공소금)			1		○
		029-013	13) 밀가루(밀가루, 영양강화밀가루, 기타 밀가루)			2		
		029-014	14) 찹쌀					
		029-015	15) 생식류		○			
		029-016	16) 시리얼류					
		029-017	17) 얼음류					
		029-018	18) 즉석섭취·편의식품류 (즉석섭취식품, 건강보조식품 등)		○	1		
30	유가공품	030-001	1) 우유류	621,227		1		
		030-002	2) 가공유류			4		○
		030-003	3) 유단백가수분해식품			1		

* 「2010년도 농림수산식품 수출입동향 및 통계」자료에서 러시아, 베트남, 호주로 수출되는 주품목

부 록 2

검역 Cover Sheet(AQIS cover sheet)

AQIS DOCUMENTATION LODGEMENT COVERSHEET

 QUARANTINE
 IMPORTED FOOD

Entry Number <small>Please include the entry number on all faxed pages</small>		No. Pages	
Brokerage		Phone	
Contact Name		Email	
		Fax	

Importer Name		Phone	
Contact Name <small>(food only)</small>		Email	
Importer Address <small>(food only)</small>		Fax	

 Airfreight Seafreight SAC FID PE

Commercial Documents	
Bill of Lading / Air Waybill	<input type="checkbox"/>
Invoice / Packing List	<input type="checkbox"/>
Imported Foods Documents	
Lot Code List	<input type="checkbox"/>
Laboratory Nomination Form	<input type="checkbox"/>
Health Certificate/BSE	<input type="checkbox"/>
Manufacturer's Declaration	<input type="checkbox"/>
Line Report/Invoice to Lines	<input type="checkbox"/>
Other Documentation (Please list):	

Quarantine Documents	
Packing Declaration	<input type="checkbox"/>
Cleanliness Declaration	<input type="checkbox"/>
Rural Tailgate Inspection Exemption Letter	<input type="checkbox"/>
Treatment Certificate	<input type="checkbox"/>
Manufacturer's Declaration	<input type="checkbox"/>
Phytosanitary Certificate	<input type="checkbox"/>
Health Certificate	<input type="checkbox"/>
Supplier's Declaration	<input type="checkbox"/>
Exporter's Declaration	<input type="checkbox"/>
Import Permit Number <small>(if applicable)</small>	

Delivery/Unpack Details		
Delivery Postcode		Unpack Location <small>(if goods to be unpacked from container prior to rural delivery)</small>

Permission Requested for:			
Release on documents	<input type="checkbox"/>	Export from Australia (incl. transhipment)	<input type="checkbox"/>
Tailgate Inspection	<input type="checkbox"/>	Detainment (e.g. at Quarantine Station)	<input type="checkbox"/>
Rural Tailgate Inspection	<input type="checkbox"/>	Destruction (e.g. deep burial, incineration)	<input type="checkbox"/>
Inspection of Goods	<input type="checkbox"/>	Treatment	<input type="checkbox"/>
Movement Only	<input type="checkbox"/>	Treatment Type:	
Other:	<input type="checkbox"/>	I acknowledge that the above treatment may damage the goods and agree to the treatment taking place.	

At Nominated Location:
Permission for the above action is requested under section 44B of the Quarantine Act 1908.

Additional Information/Comments

 I have made the appropriate upfront payment for the requested quarantine action

 I am an Account Client

AQIS MANUAL ENTRY LODGEMENT COVER SHEET

No. Pages	
-----------	--

For use with consignments not electronically declared to ICS such as Carnets, temporary imports or broker lodged unaccompanied personal effects.

Brokerage		Phone	
Address		Email	
Contact Name		Fax	

Importer Name		Phone	
Importer Address		Email	
		Fax	

Billing Details			
Invoice to: Brokerage <input type="checkbox"/> Importer <input type="checkbox"/> or the Billing Details below <input type="checkbox"/>			
Name		Phone	
Address		Email	
		Fax	

AIRFREIGHT SEAFREIGHT: FCL LCL Break Bulk

Carrier Information			
BOL/Air Waybill #		Arrival Date	
House Bill #		Country of Origin	
Container #		Supplier Name	
Vessel/Airline		Loading Port	
Voyage/Flight #		Loading Country	

Delivery/Unpack Details		
Delivery Postcode		Inspection Location

Goods Descriptions (please include any marks, VIN or serial numbers)		
Description	Qty, type, # pieces/packages	Vol/Weight

Permission Requested for:			
Release on documents	<input type="checkbox"/>	Export from Australia (incl. transhipment)	<input type="checkbox"/>
Tailgate Inspection	<input type="checkbox"/>	Detainment (e.g. at Quarantine Station)	<input type="checkbox"/>
Rural Tailgate Inspection	<input type="checkbox"/>	Destruction (e.g. deep burial, incineration)	<input type="checkbox"/>
Inspection of Goods	<input type="checkbox"/>	Treatment	<input type="checkbox"/>
Movement Only	<input type="checkbox"/>	Treatment Type:	
Other:	<input type="checkbox"/>	I acknowledge that the above treatment may damage the goods and agree to the treatment taking place.	

Additional Information/Comments

부 록 3

수입신고서 작성 안내서
(Documentary Import Declaration Guide Updated)



Australian Government
Australian Customs and
Border Protection Service

Documentary Import Declaration Comprehensive Guide



February 2012

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1 Introduction

1.1 Who should use this guide

This Guide will assist importers who wish to clear goods imported by sea, air or international mail (post) from Customs and Border Protection by submitting an import declaration by document.

Goods with a value above A\$1000

All goods imported into Australia by sea, air or post with a value that exceeds the import entry threshold of A\$1000 must be cleared by submitting a completed [import declaration form \(B650\)](#) and paying duty, goods and services tax (GST) and other taxes and charges that apply.

Information regarding importations by international mail (post) is available from the Customs and Border Protection website at www.customs.gov.au/site/page5653.asp. You can only use the [Import Declaration – Post \(N10\)](#) form for goods imported by post.

GST deferral and Australian Business Number (ABN)

If you or your organisation is registered for GST deferral you must lodge import declarations electronically.

Client registration

You must [register as a client](#) in Customs and Border Protection's Integrated Cargo System (ICS) to lodge import declarations by document. In most cases you will need to register your supplier as well using the same form. There are different requirements that apply when making an [Import Declaration – Post \(N10\)](#). The client registration form is available at: www.cargosupport.gov.au/webdata/resources/files/B319.pdf

Self Assessed Clearance (SAC) declarations for low value goods

Goods with a value under the low value goods threshold of A\$1000 (except goods that arrive by post) are cleared from Customs and Border Protection by submitting a SAC declaration. In most cases your Freight Forwarder or express courier will make a SAC declaration on your behalf. In some cases you may need to engage a SAC declaration service provider or a Customs broker to make a SAC declaration on your behalf on a fee for service basis. For further information see the fact sheet, [Self-assessed Clearance \(SAC\) Declarations](#), available at: www.customs.gov.au/site/page5302.asp.

Communicating electronically with Customs and Border Protection

For further information about communicating electronically with Customs and Border Protection and purchasing a digital certificate, email cargosupport@customs.gov.au or phone Customs Information and Support Centre on 1300 363 263.

Who must make an import declaration?

The owner of imported goods is required to make an import declaration. According to Customs law, an owner of imported goods may be the importer, someone who holds themselves out to be the owner, someone who has a beneficial interest in the goods or someone who has control of the goods. In this guide the term owner is used in that context.

Who can act on your behalf?

Customs brokers

You may choose to have a Customs broker deal with Customs and Border Protection on your behalf. Brokers provide their services on a fee for service basis and can be located through the internet, the Customs and Border Protection website at www.customs.gov.au or in local telephone directories.

Employees

Any of your employees may act on your behalf to make import declarations provided they are not also an employee of another entity.

1.2 About this Guide

The *Documentary Import Declaration Guide* is provided as a guide to assist those who are required to complete and lodge import declarations. The Guide is designed for use by individuals or companies unfamiliar with Customs and Border Protection processes, industry terminology and legislative requirements.

The Guide discusses the Customs laws, regulations and processes to be taken into account when declaring goods imported into Australia that have a Customs value exceeding the import entry threshold of A\$1000. It explains what information an owner must provide when making an import declaration to Customs and Border Protection and provides a range of resources from both Customs and Border Protection and industry, along with links to helpful internet pages.

The Guide shows all the information fields that may need to be answered on an import declaration (Form B650). The information that is required varies and may be dependent upon the nature of the goods; the end use of the goods; the country of origin; if concessions apply and a range of other factors.

The Guide provides details of the types of information Customs and Border Protection expects to receive for each particular field. While the document is comprehensive, it does not cover every possible scenario.

If you are unsure of any aspect of making an import declaration you should contact the **Customs Information and Support Centre (CI&SC) on 1300 363 263** or consider using the services of a Customs broker.

Please note: It is an offence to provide false and/or misleading information to Customs and Border Protection.

1.3 About import declarations

Goods imported into Australia are subject to Customs control until released into home consumption or otherwise treated. Import declarations are used to clear goods with a value that exceeds the import entry threshold of A\$1000¹ from Customs control.

Customs and Border Protection require import declarations to be lodged into the ICS. To lodge an import declaration, you may:

- use the services of a licensed Customs broker who will complete the Customs and Border Protection requirements for you based on the information you provide
- complete an import declaration and present it at a Customs and Border Protection counter, or
- communicate with Customs and Border Protection electronically via the ICS. A digital certificate is required.

Before Customs and Border Protection clear your goods for delivery you (the owner) or your agent may be required to submit an import declaration at a Customs and Border Protection counter. Whoever submits the declaration will be required to:

- present a correct and completed import declaration
- provide Evidence of Identity (EOI) of the owner
- provide a Customs Client Identifier (CCID)/Australian Business Number (ABN)
- register as a Client in the ICS using Form B319 (if not already registered)
- provide invoices, bills of lading, air waybills and commercial documents if requested to do so
- provide permits, licences and/or approvals if required to do so
- answer any additional questions if required to do so
- pay duty taxes and charges as required.

The Form B650 is available from all Customs and Border Protection client service counters or can be downloaded from www.customs.gov.au/webdata/resources/files/b650.pdf. A copy of the form is also included as an attachment to this document beginning at page 57.

Customs and Border Protection conducts EOI checks to verify the identity of the parties with which it deals. Clients who submit documentary import declarations will need to undergo an EOI check each time they present import declaration documents to Customs and Border Protection for manual processing (this check will be made on the person presenting the documents). EOI documents are required when an import document is faxed.

If you lodge a Postal Import Declaration, EOI will only need to be provided when Customs and Border Protection requests it.

EOI will not be required by Customs and Border Protection if you utilise the service of a Customs broker however the broker will have their own requirements for identity verification.

For further information on which documents are accepted for EOI please see: <www.customs.gov.au/webdata/resources/files/FS_EOI_DocumentaryDecs.pdf>

¹ Section 68 of the *Customs Act 1901* (the Act) outlines the requirements for the formal entry (via the ICS) of goods.

1.4 Client registration

To register as a client you must complete a Client Registration Form (Form B319) and submit it to Customs and Border Protection. If you already have a Customs Client Identification (CCID) or an ABN you are not required to register again.

Registration by document

If you have an ABN or ABN/CAC (Client Activity Centre) that number is your unique identifier once your information has been entered into the ICS.

If you do not have an ABN you will be allocated a unique identifying number known as a CCID. When communicating information to Customs and Border Protection you will need to use your registered ABN, ABN/CAC or your CCID.

Clients are responsible for the accuracy of information they supply to Customs and Border Protection. It is important they ensure the correctness of the information before it is communicated.

1.5 Offences

It is important that the information given to Customs and Border Protection is true and correct. The *Customs Act 1901* contains a range of offence provisions and many are 'strict liability' offences.

More information about offences and the Infringement Notice Scheme is available on the Customs and Border Protection website. It is an offence to make false declarations to Customs and Border Protection.

1.6 Service Standards for manually lodged declarations

If you lodge a declaration by document, it is entered by Customs and Border Protection into the ICS on your behalf.

After receipt of a complete and accurate declaration, we aim to advise by close of business of the next working day on whether:

- the goods can be cleared

- further information is required, or
- a Customs and Border Protection examination is required.

Regular audit checks are undertaken to ensure accuracy of import declarations against the commercial documents and the physical cargo.

Commercial documents relating to the goods must be retained and available for inspection for at least five years. Penalties apply where instances of non-compliance with Customs and Border Protection requirements are detected.

The service standard of [Postal Import Declarations](http://www.customs.gov.au/webdata/resources/files/ClientServiceCharterDL-WEB.pdf) is five (5) working days from the receipt of completed documents. To access the client service charter information go to: <<http://www.customs.gov.au/webdata/resources/files/ClientServiceCharterDL-WEB.pdf>>.

1.7 Payments

A 'payment' is the settlement by an importer, or their representative, of liabilities to Customs and Border Protection or other Commonwealth government agencies (such as the Department of Agriculture, Fisheries and Forestry (DAFF) Biosecurity) for duties, taxes and charges on imported goods before goods can be released for home consumption.

A payment may be made:

- over the internet by either credit card or Eftpos, or
- over the counter at a Customs and Border Protection office. In this case the payment options vary and include cash, cheque, credit card or Eftpos where available.

All methods of payment are not available in all circumstances, check with the **Customs Information and Support Centre (CI&SC) on 1300 363 263 for clarification.**

2 Valuation

Sections 154 to 161L of the *Customs Act 1901* give the legal rules for arriving at the valuation of imported goods. These provisions are aimed at assessing the total amount paid for the goods, packed and in export condition, at their place of export.

The place of export is where the goods were posted, containerised, loaded onto a ship or aircraft or crossed an international border after they were otherwise loaded.

The valuation date is the 'date of export' from the place of export.

2.1 Transaction value

In most cases the import sales transaction is the primary valuation method. In plain English, for most importers the import sales transaction is what you paid for the goods.

Customs and Border Protection can require you to show evidence of what you paid. This is the price actually paid or payable when the goods are sold for export to Australia.

While some adjustments are permitted to this price, the most common adjustment is the conversion to Australian currency. This conversion is made based on the valuation date (see above). In most cases, the Customs value (AUD) is the converted transaction value.

2.2 Other valuation methods

There are six valuation methods in the *Customs Act 1901*. Apart from the Transaction Value method (above) the other methods are Identical Goods, Similar Goods, Deductive, Computed and Fall-back. Refer to the *Customs Act 1901* for how each method may be applied.

3 Calculations

3.1 Customs and Border Protection calculations

You do not need to make any calculations regarding duty and GST liabilities. The ICS will make all the correct calculations based upon the information you have supplied. When your declaration is processed Customs and Border Protection will provide you with an Outstanding Payment Advice showing all amounts payable to Customs and Border Protection relating to your imported goods. The information provided below is for explanation purposes only.

3.2 Duty payable

Duty rates payable are determined by the tariff classification for your goods. The *Customs Tariff Act 1995* (known as The Tariff) provides the tariff classifications, duty rates, interpretive rules and information on preference schemes, other concessions and exemptions that may apply to your goods. The Tariff is available at Customs and Border Protection counters or on the Customs and Border Protection website. Duty is payable on the Customs value of the goods (see examples in 3.6).

3.3 GST payable

GST applies to most imported goods, with a few exemptions. The main exemptions are for certain foodstuffs, some medical aids and imports that qualify for certain duty concessions. GST is applied at 10 per cent of the VoTI. Additional information is available from the Australian Taxation Office, Customs and Border Protection counters or on the Customs and Border Protection website (see examples in 3.6).

Note: For imported goods the value of the taxable importation (VoTI) is the sum of:

- the customs value (CV)
- any duty payable
- the amount paid or payable to transport the goods to Australia and to insure the goods for that transport (T&I), and
- any Wine Equalisation Tax (WET) payable.

3.4 Wine equalisation tax (WET)

WET applies to the following alcoholic beverages:

- grape wine, including sparkling wine and fortified wine
- grape wine products such as marsala, vermouth, wine cocktails and creams
- other fruit wines and vegetable wines, including fortified fruit wines and vegetable wines
- cider (from apples) and perry (from pears), and
- mead and sake, including fortified mead.

WET for imported wine is calculated as:

- 29 per cent of the purchase price at inwards duty free

OR for other importations:

- 29 per cent of Customs value + Duty + International Transport and Insurance (see examples in 3.7)

3.5 Luxury car tax (LCT)

LCT applies to motor vehicles (except motor cycles or similar road vehicles) with a *Luxury Car value* that exceeds the LCT threshold of A\$57,466 (for the 2011-2012 financial year) that:

- are designed to carry a load of less than two tonnes and fewer than nine passengers, and
- have a *Luxury Car value* above the threshold.

The LCT rate is 33 per cent, which commenced 1 July 2008, prior to that the rate was 25 per cent.

LCT does not apply to fuel efficient cars below the fuel efficient luxury car threshold of A\$75,375 (for the 2011-2012 financial year).

The definition of a road vehicle for LCT purposes includes limousines regardless of the passenger carrying capacity. The value above which the LCT becomes payable is the LCT threshold. It is important to note that under current ATO legislation, the LCT threshold is re-evaluated annually and subject to change.

While the LCT threshold is GST-inclusive, LCT is only payable on the GST- exclusive amount which exceeds the fuel efficient luxury car threshold.

The LCT rate of 33 per cent however, remains applicable where a fuel efficient luxury car exceeds the fuel efficient luxury car threshold. The LCT value is calculated as the sum of the VoTI (see examples in 3.6).

3.6 Calculation examples

Below are several examples of how to calculate duties and taxes payable on imported goods. You should note that these are typical examples only and do not necessarily reflect the nature of your particular importation.

Figure 1: Calculation Examples

Imported goods that DO NOT include wines		Imported goods that are wines	
Customs Value	\$2,000.00	Customs Value	\$2,000.00
Customs duty = 5% x \$2000	\$100.00	Customs duty = 5% x \$2000	\$100.00
T&I	\$150.00	T&I	\$150.00
No WET	\$0.00	WET @ 29% of (CV + Duty + T & I)	\$652.50
VoTI	\$2,250.00	VoTI	\$2,250.00
GST = 10% of VoTI	\$225.00	GST = 10% of (VoTI + WET)	\$290.25
TOTAL PAYABLE (Duty + GST)	\$325.00	TOTAL PAYABLE (Duty + WET + GST)	\$1,042.75

Imported goods that are a Luxury Car that is less than 30 years old		Imported goods that are a Luxury Car that is more than 30 years old	
Customs duty is 10% on vehicles less than 30 years old. The LCT threshold is \$57,466.00*		Customs duty is 0% on vehicles more than 30 years old. The LCT threshold is \$57,466.00*	
Customs Value	\$50,000.00	Customs Value	\$50,000.00
Customs duty = 10% x CV	\$5,000.00	Customs duty = 0% x CV	\$0.00
T&I	\$4,500.00	T&I	\$4,500.00
VoTI	\$59,500.00	VoTI	\$54,450.00
GST = 10% x VoTI	\$5,950.00	GST = 10% x VoTI	\$4,450.00
Sub Total = GST + VoTI	\$65,450.00	Sub Total = GST + VoTI	\$58,900.00
Remainder = Sub Total – LCT Threshold	\$7,984.00	Remainder = Sub Total – LCT Threshold	\$1,434.00
LCT Payable = Remainder x 10/11 x 0.33	\$2,395.00	LCT Payable = Remainder x 10/11 x 0.33	\$430.00
TOTAL PAYABLE (Duty + GST + LCT)	\$13,345.00	TOTAL PAYABLE (Duty + GST + LCT)	\$4,880.00

Calculation guides only.

IMPORTANT: Other taxes, duty and concessions may apply.

*LCT based on 2011-2012 threshold

3.7 Charges – Customs and Border Protection, DAFF Biosecurity and POST

The *Import Processing Charges Act 2001* sets out cost recovery charges that are payable depending on the type of communications you may make with Customs and Border Protection, DAFF Biosecurity and Australia POST.

These are government-regulated charges that attempt to fairly recover the cost of facilitating the import process and protecting the community from potential risks.

In introducing cost recovery, Customs and Border Protection ensures that costs recovered are clearly aligned with the cost of processing an import transaction. The charges are reviewed annually and remain tied to the cost of delivering Customs and Border Protection functions.

These costs are also available in Australian Customs Notice 2005/36 (Cost Recovery under CMR) on the Customs and Border Protection website.

DAFF Biosecurity charge fees on import declarations and other services. Refer to their website at www.daff.gov.au for further information.

4 Rights and obligations

You have rights and obligations when importing goods into Australia. Customs law² details your rights and obligations. You must be aware of Customs law and regulations and incorporate your understanding of them when making an import declaration or when providing additional information to Customs and Border Protection.

Ignorance of Australian laws is not an excuse for providing incorrect information. If you are in any doubt about any of the information Customs and Border Protection requires please contact the Customs Information and Support Centre (CI&SC) on **1300 363 263** or a Customs broker before submitting your declaration form.

You have the right to ask Customs and Border Protection about the progress of your importation. You also have the right to know why we require certain information and to which government entities we will pass that information.

Whenever possible Customs and Border Protection will tell you the status of your goods, what action is pending by Customs and Border Protection in relation to your importation and what you can do to help the process.

Customs and Border Protection has published service standards for its dealings with clients and you have the right to know what they are. Those standards are described in the Client Service Charter available from Customs and Border Protection counters or on the Customs and Border Protection website.

Customs and Border Protection have an obligation to tell you the reasons why specific service standards relating to your importation were not met, if that is the case.

² *Customs Act 1901, Customs Regulations 1926, Customs (Prohibited Imports) Regulations 1956,*

5 Prohibitions and restrictions

Certain types of goods are prohibited from being imported into Australia. These goods are listed in Schedule 1 of the *Customs (Prohibited Imports) Regulations 1956*.

For further information on prohibited imports go to: <http://www.customs.gov.au/site/page4369.asp>

Other types of goods are restricted from being imported unless certain conditions are met³. You will need to obtain a permit, licence or letter of authority from the proper Government agency to be able to import prohibited or restricted goods⁴.

That permit, licence or authority must be available to be presented to Customs and Border Protection before you are allowed to receive the goods.

Attempting to import prohibited or restricted items without prior approval is illegal. Such illegally imported goods will be seized and you may face penalties and/or prosecution.

Your goods will not receive Customs and Border Protection clearance unless you are able to show the original permit at a Customs and Border Protection counter if requested to do so.

In some cases copies of permits are acceptable. Often, the release of the goods is conditional on a permit being produced to Customs and Border Protection as required under Customs law or Customs-related law.

5.1 Customs and Border Protection examination of goods

Customs and Border Protection may need to examine goods that are imported into Australia to verify the goods are as described, and to ensure the goods are not prohibited or restricted or a quarantine risk.

This may require examination by X-ray or other equipment or a physical examination of the goods. Customs and Border Protection may advise you or your agent of the intention to physically examine the goods and permit you or your agent to attend the examination.

Customs and Border Protection can open, examine, take samples from and perform tests on the goods as necessary to verify the nature of the goods or their characteristics.

³ These goods are listed in the *Customs (Prohibited Imports) Regulations 1956*

⁴ For further information about how to obtain approval for a restricted import refer to the "Prohibited and Restricted Imports" page at www.customs.gov.au

6 Frequently asked questions

6.1 Why was my parcel stopped by Customs and Border Protection?

All goods imported into Australia are subject to Customs and Quarantine controls. Your parcel may be held by Customs and Border Protection and/or DAFF Biosecurity for any of the following reasons:

- a permit or approval is required
- evidence of value is required
- more information about the goods is required
- an import declaration is required
- a payment is required for duty, GST and other taxes and charges
- a DAFF Biosecurity examination or treatment is required.

6.2 My goods are for my private or personal use, so why does Customs and Border Protection not send them on?

The law requires that all goods – whether secondhand or new, commercial or private – are subject to the assessment for Customs duties, Goods and Services Tax (GST) and other taxes and checked for community protection risks.

When goods with a value that exceeds A\$1000 are imported, the importer may be required to pay duty, GST and other taxes and charges. The goods must also be declared to Customs and Border Protection using an import declaration.

6.3 My goods were sent as a gift, so why should I pay anything at all?

There is no longer a concession for goods that are sent as a gift. The 'gift concession' (by-law number 9740019) was revoked on and from 1 October 2008.

Goods that are gifted, donated, loaned or supplied free of charge are still subject to assessment for duty and other taxes and charges if they have a value over A\$1000 or if the goods are tobacco and/or alcohol products. Where there is no evidence of the value of the goods available the legislation provides other ways of determining value.

7 Industry participants

The import/export industry has many participants who each play a vital role in international commerce. Not all of these industry types are well-known. A brief description of the major roles these participants play is provided below.

7.1 Agents

Agents are parties who act on behalf of another party when dealing with Customs and Border Protection. There are special requirements about who can act as an agent to make an import declaration on your behalf.

7.2 Airlines

Airlines lodge arrival reports and air cargo reports either as the owner of the aircraft or as an agent for other airlines. They may also lodge import declarations and sub-manifests for their own cargo or act as agents for their clients if they are also Customs brokers. Some airlines may also act as a Cargo Terminal Operator (CTO).

7.3 Cargo Terminal Operators

A Cargo Terminal Operator (CTO) is an organisation operating at a place appointed under section 77G of the *Customs Act 1901* to load and unload cargo and is a Depot. CTOs are permitted to move goods under Customs control with permission to approved places. CTOs may release cargo directly into home consumption or for movement to a section 79 Warehouse or another section 77G Depot when approved.

7.4 Consolidators/ Deconsolidators (Depots)

Consolidators are persons or organisations that pack together groups of two or more consignments into one consignment. Deconsolidators are persons or organisations that unpack consolidated cargo for distribution to two or more consignees.

7.5 Customs brokers

Customs brokers are trained professionals in Customs business. They have undertaken formal training and must be a licensed member of their industry group. Customs brokers can provide a full range of services for you and may act on your behalf when you are importing or exporting goods. Brokers often are affiliated with Freight Forwarders.

Customs brokers can be found on the Customs and Border Protection website, the internet or the local telephone directories.

7.6 Depots

Depots are facilities licensed under section 77G of the *Customs Act 1901*, at which cargo is stored prior to the release from Customs control. These Depots may also undertake deconsolidation of cargo.

7.7 Freight Forwarders

A Freight Forwarder's main business is getting clients' cargo to their door. A Freight Forwarder is an enterprise engaged in the consolidation and movement of freight often by a combination of transport modes.

Freight Forwarders can be found on the internet or local telephone directories.

7.8 Permit Issuing Agencies

Permit Issuing Agencies (Government agencies) are responsible for granting permission for certain goods to be imported or exported. Permissions may be granted subject to conditions. Those agencies also receive regular downloads of data or reports from Customs and Border Protection information systems regarding imports and exports of goods regulated by them.

7.9 Shipping companies

Shipping companies lodge arrival reports and sea cargo reports either as a principal agent for a ship or as a slot charterer. They may also lodge import declarations and sub-manifests for their own cargo or acting as agents for their clients if they are also Customs brokers. Shipping companies generally move cargo over sea routes between international ports.

7.10 Slot Charterer

Slot Charters are shipping companies that hire space for their cargo on a ship other than their own ship. They are responsible for their cargo and obtaining cargo clearances but are not responsible for obtaining port and ship clearances, payment of fees and levies etc.

7.11 Stevedores

Stevedores are persons or organisations responsible for loading and unloading ships on behalf of shipping companies at section 15 places (wharves).

7.12 Warehouses

Warehouses are places that are licensed under section 79 of the *Customs Act 1901* to use for warehousing goods. Once known as bonded warehouses or bonds, these warehouses store goods on which duty and GST liabilities remain unpaid until the goods are cleared from the warehouse and delivered into home consumption.

8 Assistance with completing an import declaration

If you have difficulties in completing an import declaration, Customs and Border Protection officers can provide some limited assistance but cannot make decisions for you or complete a declaration on your behalf.

The use of a Customs broker is recommended for someone who is new to the process of importing. Please note that there is a fee for services provided by a Customs broker.

Brokers specialise in the clearance of imported goods and are licensed by Customs and Border Protection. They may be found on the Customs and Border Protection website, internet or the local telephone directories.

For assistance, phone the Customs Information and Support Centre (CI&SC) on 1300 363 263.

This section of the Guide shows you how to complete each field on the documentary import declaration (Form B650).

Each field is numbered, with a matching explanation of what is required. The layout of the Guide follows the three sections of the form: Section A Header, Section B Transport Details and Section C Tariff Details.

Please complete the form in black ink and use block letters throughout. The form is included as an attachment to this document in 12.1.

8.1 Acronyms

There are many acronyms (a short way of referring to other words) used in the import/export industry. The

most commonly used acronyms in relation to import declarations are listed below.

Table 1: Acronyms

Acronym	Description
ABN	Australian Business Number
ABS	Australian Bureau of Statistics
ATD	Authority to Deal
ATO	Australian Taxation Office
CAC	Client Activity Centre
CCID	Customs Client Identifier
CITES	Convention for International Trade in Endangered Species
CI&SC	Customs Information and Support Centre
CMR	Cargo Management Reengineering
CTO	Cargo Terminal Operator
EFT	Electronic Funds Transfer
EOI	Evidence of Identity
FOB	Free On Board
GST	Goods and Services Tax
HAWB	House Air Waybill
IATA	International Air Travel Association
ICS	Integrated Cargo System
ISO	International Organization for Standardization
LCT	Luxury Car Tax
MAWB	Master Air Waybill
OBOL	Ocean Bill of Lading
T&I	Transport and Insurance
UN/Locode	United Nations Location Code
VAN	Valuation Advice Number
VOTI	Value of Taxable Importation
WET	Wine Equalisation Tax

8.2 Import Declaration Header

Figure 2: Import Declarations – Header Information

1a Import Declaration (s71A) **OR** **1b** Return in relation to special clearance goods (S70(7))

2 SECTION A **3** **4** **5**

Owner Details: Owner Name | Owner ID (ABN, ABN/CAC or CCID): | Owner Reference: | AQIS Inspection Location:

When completing this form you must provide all the required information so we can ensure that your goods are properly cleared for delivery into home consumption

1a. Import Declaration (s71A) – Under section 71A of the *Customs Act 1901*, the term ‘Import Declaration’ is a communication to Customs in accordance with this section of information about:

- goods to which section 68 applies, or
- warehoused goods that are intended to be entered for home consumption that require Nature 30 Import Declaration (N30).

1b. Return in relation to special clearance goods (s70(7)) – Under section 70 of the *Customs Act 1901*, the term ‘Special Clearance Goods’ means:

- goods reasonably required for disaster relief or for urgent medical purposes
- engines or spare parts that are unavailable in Australia and are urgently required for ships or aircraft, or for other machinery that serves a public purpose, or
- perishable goods.

Tick this box to indicate if approval was given to clear Special Clearance Goods and this is the return that is required to be lodged.

2. Owner Name – Broadly there are three types of owners:

Note: also known as the importer name

- Individual – If the individual is the owner of the goods, enter the individual’s name here.
- Company – If the company is the owner of the goods, enter the company name here (includes sole traders, partnerships etc.).
- Organisation – If the organisation is the owner of the goods, enter the organisation’s name here.

3. Owner ID – There are three types of Owner IDs:

Note: also referred to as importer ID

- ABN – The Australian Business Number (ABN) of the owner of the goods.
- ABN/CAC – the ABN and the CAC identifier (if any) issued by the Australian Taxation Office (ATO) to the owner. (Format example: 12345678910/123).
- CCID – If the owner does not have an ABN, an identifier is assigned by Customs and Border Protection to the registered owner. If you do not already have a CCID, you must complete a client registration form. (Form B319).

Provide the ABN, ABN/CAC or CCID of the owner of the goods.

4. **Owner Reference** – The identifier assigned by the owner to identify (and distinguish from others) the import declaration and all subsequent amendments to the declaration. This may be any reference of the owner's choosing that can be tracked.
5. **AQIS Inspection Location** – If an AQIS (DAFF Biosecurity) inspection is required, indicate the address where this will take place. AQIS (DAFF will have advised you (the owner) of this location.

Figure 3: Owner Details

6	7	8	9	10
Contact Details: Owner Phone				
Home: ()	Work: ()	Mobile:	Owner Fax: ()	Owner Email:

6. **Owner Phone Home** – The home telephone number of the person who may be contacted about the declaration.
7. **Owner Phone Work** – The work (or alternate) telephone number of the person who may be contacted about the declaration.
8. **Owner Phone Mobile** – The mobile telephone number of the person who may be contacted about the declaration.
9. **Owner Fax** – The facsimile number of the person who may be contacted about the declaration.
10. **Owner Email** – The email address of the person who may be contacted about the declaration.

Figure 4: Header Cargo Details

11	12	13	14
Destination Port Code:	Invoice Term Type:	Valuation Date: / /	Header Valuation Advice No: EFT Payment Indicator: (Please tick one only) <input type="checkbox"/> YES <input type="checkbox"/> NO

11. **Destination Port Code** – The UN/Locode of the place in Australia where the goods were (or will be) unloaded (refer to section 11.1 Australian Ports – UN/Locodes).
12. **Invoice Term Type** – The type of invoice term under which the goods were sold (refer to section 11.5 Invoice Term Types).
13. **Valuation Date** – The date of export of the goods from the place of export (the date of export can be found at the bottom of the Air Waybill or the Ocean Bill of lading).
14. **Header Valuation Advice No.** – If you have sought advice from Customs and Border Protection relating to the valuation of the goods, indicate the Valuation Advice Number (VAN) relating to this advice.

Figure 5: Valuation Elements

Valuation Elements Type:	Amount	Currency
a. Invoice Total	15	
b. Overseas Freight	16	
c. Overseas Insurance	17	
d. Packing Costs	18	
e. Foreign Inland Freight	19	
f. Landing Charges	20	
g. Transport & Insurance	21	

Note: Refer to Table 11.4 Currency Codes for the applicable International Standards Organisation (ISO) code that identifies the currency of the invoice.

- 15. Invoice Total amount and currency** – The sum total and currency code of all invoice prices for goods described on the declaration.
- 16. Overseas Freight amount and currency** – If relevant for determining the Customs value of the goods, indicate the amount and currency for the value of the overseas freight.
- 17. Overseas Insurance amount and currency** – If relevant for determining the Customs value of the goods, indicate the amount and currency for the value of the overseas insurance.

- 18. Packing Costs amount and currency** – If relevant for determining the Customs value of the goods, indicate the amount and currency for the value of the packing costs.
- 19. Foreign Inland Freight** – If relevant for determining the Customs value of the goods, indicate the amount and currency for the value of foreign inland freight.
- 20. Landing Charges** – If relevant for determining the Customs value of the goods, indicate the amount for the value of landing charges for the goods in Australia.
- 21. Transport & Insurance** – If the individual line amounts for Transport and Insurance (T&I) are to be determined by the owner rather than Customs and Border Protection, indicate the amount for T&I costs to override the T&I amounts calculated by Customs and Border Protection.

Figure 6: Free on Board and Cost, Insurance and Freight

Free on Board	22	
Cost Insurance & Freight	23	

- 22. Free on Board amount and currency** – The Free On Board (FOB) value of the goods. The FOB value should include all costs (including inland transport and insurance) relating to the goods until they reach the place of export (see section 2). If you do not record an amount here you must record an amount for Cost, Insurance & Freight.
- 23. Cost, Insurance & Freight amount and currency** – The Cost, Insurance and Freight (CIF) value of the goods. The CIF value should include the total invoice value of the goods and all costs (including overseas transport and insurance) relating to the goods until they reach the destination port. If you do not record an amount here you must record an amount for Free on Board as described previously. NB only record one amount.

Figure 7: Payment Under Protest, Amber Statement and Declaration

24 **PAID UNDER PROTEST INDICATOR** You MUST attach a statement of the reason/s for protesting the payment of duty.

25 **AMBER STATEMENT/REASON:** If you are uncertain about information included in the declaration, or omission of information from that declaration, and consider that as a result the declaration may be false or misleading in a material particular, you must specify the reason/s for that uncertainty. (Must be included as an attachment)

DECLARATION:
I, _____ **26** _____ *the owner of the goods/agent
of the owner hereby acknowledge that this import declaration of _____ pages is true and correct.

Signature of *the owner of the goods/agent of the owner _____ **27** _____
(*Delete which is not applicable)

Date: / /

- 24. Paid Under Protest Indicator** – Indicate whether the duty payable in respect of the declaration is being paid under protest. If you are “paying under protest” you must attach a statement to the import declaration of the reason/s you are protesting the payment of duty. This applies to goods subject to appeal to the Administrative Appeals Tribunal.
- 25. Amber Statement/Reason** – If the person making the declaration is uncertain about information included in, or omission of information from the declaration and considers that, as a result, the declaration might be false or misleading, the importer/broker must specify any amber reason/s for the header and/or the line

of the declaration and complete the associated amber statement. The amber statement allows the importer/broker to clearly state the details of their concern. Details of the amber reason must be included as an attachment to the import declaration the reason(s) why the person is uncertain about the information (refer to section 11.8 Header Amber Reason Types).

- 26. **Declaration** – The name of the owner of the goods or agent of the owner who acknowledges that the declaration is true and correct and the number of pages of the import declaration.

- 27. **Import Declaration Signature and Date** – Either the owner of the goods or the agent of the owner acknowledges that the import declaration is true and correct by signing and dating the declaration. Making false or misleading statements (which includes information you may have recorded on the form) to Customs and Border Protection may result in penalties. Please sign and date your name here.

8.3 Section B Transport Details

It is important to indicate the mode of transport that brought the goods to Australia. You must complete one of the following AIR, SEA, POST or OTHER transport details and provide all the required information.

Figure 8: Air Transport – Cargo Details

Mode of Transport: AIR	Airline Code: 28	Loading Port: 29	First Arrival Port: 30
Discharge Port: 31	First Arrival Date: / / 32	Gross Weight: 33	Gross Weight Unit: 34

8.4 Air

If the goods are imported into Australia by AIR (air freight), you MUST complete this section and provide all the required information.

- 28. **Airline Code** – The International Air Transport Association (IATA) code identifying the airline that is providing the flight upon which the goods are being, or were, imported (refer Table 11.3 Airline Codes).
- 29. **Loading Port** – The UN/Locode for the place at which the goods were loaded on to an aircraft for the purposes of being transported to Australia (refer to section 11.2 Overseas Ports – UN/Locodes).
- 30. **First Arrival Port** – The UN/Locode for the first Australian airport the aircraft will, or did, arrive at from a place outside Australia (refer to section 11.1 Australian Ports – UN/Locodes).

- 31. **Discharge Port** – The UN/Locode for the first Australian airport where goods will be, or were, unloaded. (refer to section 11.1 Australian Ports – UN/Locodes).
- 32. **First Arrival Date** – The date of the aircraft's arrival at the first Australian airport where any goods were, or will be, discharged (including goods not the subject of the declaration).
- 33. **Gross Weight** – The gross weight of the goods including the packaging.
- 34. **Gross Weight Unit** – The unit of quantity used to measure the weight of the goods (refer to section 11.6 Gross Weight Unit).

Figure 9: Air Transport – Line Details

	35	36	37	38	39
LINE DETAILS	Line No:	Master Air Waybill No:	House Air Waybill No:	No. of Packages:	Marks & Numbers Description:

35. Line No. – The line number of the transport details. Where more than one master air waybill or more than one house air waybill is to be listed then it must be on a separate line starting at number one – this field is incremented by 1 for each additional line (e.g. Line 1, Line 2 etc).

36. Master Air Waybill No. – The master air waybill number. This number is in the format 123-12345678 and is issued by the airline moving the freight.

37. House Air Waybill No. – The house air waybill number.

38. No. of Packages – The number of packages in the consignment.

39. Marks and Numbers Description – Describe the package marks and carton/box numbers for all packages and any other identifying marks and brands on the packages. These marks and numbers usually relate to the packing list.

8.5 Sea

If the goods are imported into Australia by SEA (sea freight), you **MUST** complete this section and provide all the required information.

Figure 10: Sea Transport – Cargo Details

Mode of Transport:	SEA	Vessel Name:	40	Vessel ID:	41	Voyage No:	42	Loading Port:	43
First Arrival Port:	44	Discharge Port:	45	First Arrival Date:	/ / 46	Gross Weight	47	Gross Weight Unit:	48

40. Vessel Name – The name of the ship that carried the goods to Australia.

41. Vessel ID – The identifier of the ship on which the goods were transported to Australia. This can be:

- the Lloyd's identification number of the ship, or
- if the ship does not have a Lloyd's identification number, the identification code allocated to the operator of the ship by Customs and Border Protection.

42. Voyage No. – The voyage number of the ship that is, or was, carrying the goods. The correct voyage number can be established by liaising with the shipping line (or its agent) that reports the impending arrival of the ship.

43. Loading Port – The UN/Locode for the place at which the goods were loaded on to a ship for the purposes of being transported to Australia (refer to section 11.2 Overseas Ports – UN/Locodes).

44. First Arrival Port – The UN/Locode for the first Australian port the ship will, or did, arrive at from a place outside Australia (refer to section 11.1 Australian Ports – UN/Locodes).

45. Discharge Port – The UN/Locode for the first Australian port where goods will be, or were, unloaded (refer to section 11.1 Australian Ports – UN/Locodes).

- 46. **First Arrival Date** – The date of arrival of the ship at the first Australian port at which any goods have been, or will be, discharged (including goods not the subject of the declaration).
- 47. **Gross Weight** – The gross weight of the goods including the packaging.
- 48. **Gross Weight Unit** – The unit of quantity used to measure the weight of the goods (refer to section 11.6 Gross Weight Unit).

Figure 11: Sea Transport – Line Details

	49	50	51	52	53	54	55
Line Details	Line No:	Cargo Type:	Container No:	Ocean Bill of Lading No:	House Bill of Lading No:	No. of Packages:	Marks & Numbers Description:

- 49. **Line No.** – The line number of the transport details. Where more than one ocean bill of lading or more than one house bill of lading is to be listed then it must be on a separate line starting at number one – this field is incremented by 1 for each additional line (e.g. Line 1, Line 2 etc).
- 50. **Cargo Type** – Indicate whether the goods are containerised, non-containerised or bulk (refer to section 11.11 Cargo Type).
- 51. **Container No.** – The unique identifier assigned by the maritime industry to the container, in which the goods are packed. A container number is usually in the form of XXXU1234567 i.e. 4 alpha characters followed by 7 numeric characters.
- 52. **Ocean Bill of Lading No.** – The ocean bill of lading number. This number is on the ocean bill of lading, determined by the shipping company for the carriage of the consignment and formats vary greatly.
- 53. **House Bill of Lading No.** – The house bill of lading number. This number can be in several different formats and is usually issued by the freight forwarder with you as the consignee.
- 54. **No of Packages** – The number of packages in the consignment (not including packages in a container).
- 55. **Marks & Numbers Description** – Describe the package marks and carton/box numbers for all packages and any other identifying marks and brands on the packages. These marks and numbers usually relate to the packing list.

8.6 Post

If the goods are imported into Australia by POST, you MUST complete this section and provide all the required information.

Figure 12: Post Details

Mode of Transport: POST	Loading Port: 56	First Arrival Port: 57	Discharge Port: 58	First Arrival Date: 59
Parcel Post Card No(s): 60		Gross Weight: 61	Gross Weight Unit: 62	Number of Packages: 63
Marks & Numbers Description: 64				

56. Loading

place at which the goods were loaded on to a ship or aircraft for the purposes of being transported to Australia (refer to section 11.2 Overseas Ports – UN/Locodes).

57. First Arrival Port – The UN/Locode for the first Australian port or airport where the consignment arrived or will arrive from a place outside Australia (refer Table 12.1 Australian Ports – UN/Locodes).

58. Discharge Port – The UN/Locode for the place where the first Australian port or airport where goods will be, or were, unloaded (refer to section 11.1 Australian Ports – UN/Locodes).

59. First Arrival Date – The date of arrival of the ship or aircraft at the first Australian port or airport at which any goods were, or will be, discharged (including goods not the subject of the declaration).

number(s) that identify the parcel arriving by international mail, as issued by Australia Post. This is found on the notice sent by Australia Post advising of the arrival of a parcel and informing the consignee that Customs and Border Protection clearance is required.

61. Gross Weight – The gross weight of the goods including the packaging.

62. Gross Weight Unit – The unit of quantity used to measure the weight of the goods (refer to section 11.6 Gross Weight Unit).

63. No. of Packages – The number of packages in the consignment.

64. Marks and Numbers Description – Describe the package marks and carton/box numbers for all packages and any other identifying marks and brands on the packages. These marks and numbers usually relate to the packing list.

8.7 Other

If the goods came to Australia by other means (e.g. hand carried with a passenger), you **MUST** complete this section and provide all the required information.

Figure 13: Other Details

Mode of Transport: OTHER		Customs Receipt for Goods No.:	No. of Packages:	Loading Port:	First Arrival Port:
Discharge Port:	First Arrival Date: / /	Gross Weight:		Gross Weight Unit:	

- 65. Customs Receipt for Goods No.** – If you have been issued with a Customs and Border Protection receipt for goods, which are held pending further action, enter the number of the Customs and Border Protection receipt.
- 66. No. of Packages** – The number of packages in the consignment.
- 67. Loading Port** – The UN/Locode for the place at which the goods were loaded on to a ship or aircraft for the purposes of being transported to Australia (refer to section 11.2 Overseas Ports – UN/Locodes).
- 68. First Arrival Port** – The UN/Locode for the first Australian port or airport where the ship or aircraft arrived or will arrive from a place outside Australia (refer to section 11.1 Australian Ports – UN/Locodes).
- 69. Discharge Port** – The UN/Locode for the place where the first Australian port or airport where goods will be, or were, unloaded (refer to section 11.1 Australian Ports – UN/Locodes).
- 70. First Arrival Date** – The date of arrival of a ship or aircraft at the first Australian port or airport at which any goods have been, or will be, discharged (including goods not the subject of the declaration).
- 71. Gross Weight** – The gross weight of the goods including the packaging.
- 72. Gross Weight Unit** – The unit of quantity used to measure the weight of the goods (refer to section 11.6 Gross Weight Unit).

8.8 Important information

You **MUST** complete the delivery address details regardless of the mode of transport and provide all the required information.

Figure 14: Delivery Address Details

IMPORTANT! Please complete delivery address details	Name: 73		Address: 74			
	Locality: 75	State: 76	Postcode: 77	Country: 78 AUSTRALIA	Contact Phone No: 79	

- 73. Name** – The name of the person who will receive the imported goods at the delivery address.
- 74. Address** – The address where the imported goods are to be delivered.
- 75. Locality** – The suburb or city where the imported goods are to be delivered.
- 76. State** – The state where the imported goods are to be delivered.
- 77. Postcode** – The postcode where the imported goods are to be delivered
- 78. Country** – The country where the imported goods are to be delivered.
- 79. Contact Phone No.** – The telephone number of the person who will accept delivery of the goods.

8.9 Section C Tariff details

You **MUST** complete the Tariff details section and provide all the required information.

Figure 15: Tariff Line Details

Line No.: 80	Supplier ID: 81	Supplier Name: 82				
Tariff Classification No.: 83	Stat. Code: 84	Related Transaction Indicator: (Please tick) <input type="checkbox"/> 85	Valuation Basis Type: 86	Treatment Code: 87	GST Exempt Code: 88	

- 80. Line No.** – The line number of the tariff information. Starting at number one, this field is incremented by 1 for each additional line (e.g. Line 1, Line 2 etc).
- 81. Supplier ID** – The Customs Client Identifier (CCID) of the supplier of the goods.
- 82. Supplier Name** – The name of the supplier of the goods.
- 83. Tariff Classification No.** – The eight-digit tariff classification, under which the goods are classified, as specified in Schedule 3 of the *Customs Tariff Act 1995* (the Tariff).
- 84. Statistical Code** – The two-digit number that identifies the goods against the classification, which provides more specific detail for the Australian Bureau of Statistics.

- 85. **Related Transaction Indication** – Tick box if there is a relationship between the supplier of the goods and the owner.
- 86. **Valuation Basis Type** – Select the code identifying the method used to determine the Customs value of the good's:
 - a) CV – Computed Value
 - b) DV – Deductive Value
 - c) FB – Fall Back Value
 - d) IG – Identical Goods
 - e) SG – Similar Goods
 - f) TV – Transaction Value
- 87. **Treatment Code** – If the goods are subject to a concessional item in Schedule 4 to the *Customs Tariff Act 1995*, indicate the code as set out in the tariff classification which identifies the item and provides the rate of duty applicable to goods covered by that item.
- 88. **GST Exemption Code** – If the goods are exempt from GST indicate the relevant exemption code (refer to section 11.14 GST Exemption Codes).

Figure 16: Goods Description and Quantity Details

Goods Description: 89	Quantity: 90	Unit: 91
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- 89. **Goods Description** – The description of the goods sufficient for Customs and Border Protection to ascertain the correct tariff classification of the goods.
- 90. **Quantity** – If the tariff classification requires the quantity of the goods to be provided, the net quantity of the goods.
- 91. **Unit** – If a quantity is required under item 101, indicate the unit of quantity (refer to section 11.7 Units of Quantity).

Figure 17: Valuation Elements

	92	93	94
Valuation Elements:	Type	Amount	Currency
	<i>Price</i>		

- 92. **Valuation Elements Type** – The valuation element types that are relevant to the goods. These elements are to be used when calculating the Customs value. The first valuation element must be “Price” as shown.
- 93. **Price Amount and currency** – The invoice amount and currency code for the goods relating to this line only.

94. Price Currency – Provide ISO Currency Code that identifies the currency of the price amount. (Refer to section 11.4 Currency Codes).

Please note: Items 95 to 99 are also Valuation Elements; these items should be included as required.

95. Transport and Insurance Amount – If the individual line amounts for T&I are to be determined by the owner rather than by Customs and Border Protection, provide the amount and ISO Currency Code for transport and insurance to override the T&I amounts calculated by the ICS. Note the total of T&I at the line level must equal that at the header level.

96. Transport and Insurance Currency – The ISO Currency Code that identifies the currency of the T&I amount.

97. Price Adjustment Amount and currency – If any adjustments to the invoice amount are to be made to individual lines, indicate the amount.

98. Dumping Export Price – If the goods are subject to any form of anti-dumping measures, provide the Dumping Export Price (DXP). The DXP is used in conjunction with the Dumping Specification Number (DSN) to calculate the amount of Interim Dumping Duty (IDD), security or dumping duty payable or to assess if an undertaking is being breached. The currency and terms of the DXP must correspond to those listed against the relevant DSN.

99. Dumping Export Price Currency – The ISO Currency Code that identifies the currency of the dumping export price.

100. Override Duty Amount and currency – If the duty amounts, as automatically calculated, needs to be overridden, indicate the correct amount of duty payable.

101. Override Standard Duty and currency – If the standard amounts of duty, as automatically calculated, needs to be overridden, indicate the correct amount of standard duty payable.

Figure 18: Origin and Preference Details

Origin and Preference	Origin Country:	Preference Origin Country:	Preference Scheme Type:	Preference Rule Type:
	102	103	104	105

102. Origin Country – The code for the country in which the goods were made, produced, manufactured, or otherwise originated, other than for preferential purposes, being:

- (a) the ISO Country Code for that country, or
- (b) where there is no ISO Country code available for that country, another code for that country, as provided by Customs and Border Protection (refer to section 11.15 Country Codes).

103. Preference Origin Country – If the goods are subject to a preference scheme, the country of origin for which preferential duty rates are being claimed.

104. Preference Scheme Type – The abbreviation that represents the trade arrangement that provides the basis for the preferential rate of duty that applies to the goods.

- 105. Preference Rule Type** – The preference rule type, being an abbreviation that represents:
- (a) the rule of origin specified in Part VIII of the *Customs Act 1901* that the goods meet for preferential purposes, or
 - (b) the South Pacific Regional Trade and Economic Co-operation Agreement (SPARTECA) (TCF Provisions) Scheme.

Fi

Treatment Instruments	Instrument Type: 106	Instrument Number: 107
Tariff Classification Instruments	Instrument Type: 108	Instrument Number: 109

- 106. 1st Treatment Instrument Type** – If a treatment code applies to the goods and one of the following instruments applies to the goods, the type of instrument:
- a) AusIndustry Determination
 - b) By-Law
 - c) Determination
 - d) Import Credit Number
 - e) Trade Concession Order
 - f) Tariff Quota
 - g) Tradex Order
- 107. Treatment Instrument Number** – If the goods are subject to an instrument identified in item 106, the number of the instrument.
- 108. Tariff Classification Instrument Type** – When the tariff classification is a Schedule 4 classification (99 99 ...) and that classification requires an additional instrument, the type of instrument:
- a) AusIndustry Determination
 - b) By-Law
 - c) Determination
 - d) Import Credit Number
 - e) Trade Concession Order
 - f) Tariff Quota
 - g) Tradex Order
- 109. Tariff Classification Instrument Number** – If the goods are subject to an instrument identified in item 108, the number of the instrument.

Figure 20: Additional Information and AQIS (DAFF Biosecurity) Producer Code

Additional Information:	AQIS Producer Code:
110	111

110. Additional Information – any additional information that pertains to the goods.

111. AQIS Producer Code – If your overseas supplier has an AQIS (DAFF Biosecurity) producer code, the code.

- Country
- Supplier, or
- Goods.

This field cannot be populated if the goods are subject to any form of anti-dumping measures.

Please note: Items 111 to 140 are items that should be included in the Additional Information Field (Item 110) as required.

112. Tariff Advice Number – If you have applied for a decision by Customs and Border Protection regarding the classification of the goods, the reference number relating to the decision.

113. Valuation Advice Number – If you have applied for a decision by Customs and Border Protection in relation to their valuation, the Valuation Advice Number (VAN) relating to that decision.

114. Dumping Export Country Code – If the country of export is different from the country of origin, the ISO country code for the country of export. The country of export will be different if the goods were produced or manufactured in a country but have entered the commerce or trade of another country (country of export). This must not be used for transhipped goods (refer to section 11.15 Country Codes).

115. Dumping Exchange Rate – If the exchange rate to be used to convert the DXP to Australian dollars is different to the exchange rate for the date of valuation, the different exchange rate.

116. Dumping Exemption Type – If the goods are exempt from anti-dumping or countervailing measures select one of the following exemption types:

117. Dumping Specification Number – If the goods are subject to any anti-dumping measures (including an undertaking or securities), the appropriate DSN for the goods as listed in the Dumping Commodities Register (DCR) published by Customs and Border Protection. DSNs are used to differentiate between the types of measure (e.g. security, undertaking or interim dumping duty) and may be used to differentiate between models, types, sizes or grades of the goods, specifying different ascertained export prices and levels of IDD accordingly.

118. Vehicle Identification Number – If the goods are a motor vehicle, the Vehicle Identification Number (VIN) allocated by the vehicle manufacturer to the motor vehicle.

119. Second Tariff Classification Number – If the rate of duty applying to the goods is the rate that applies to other goods, the classification of the other goods.

120. Tariff Classification Rate Number – If a treatment code has more than one rate of duty applicable, the rates of duty that apply to the parts.

121. Treatment Code Rate Number – If a treatment code applies to the goods and different parts of the goods are subject to different rates of duty, the rates of duty that apply to the parts.

- 122. Second Treatment Code** – If a second treatment code applies to the goods, the treatment code.
- 123. Second Treatment Instrument Type** – If a second treatment code applies to the goods and one of the following instruments applies to the goods, the type of instrument.
- AusIndustry Determination
 - By-Law
 - Determination
 - Import Credit Number
 - Tariff Concession Order
 - Tariff Quota
 - Tradex Order
- 124. Second Treatment Instrument Number** – If the goods are subject to an instrument identified in item 109, the number of the instrument.
- 125. Firm Order Date** – If the goods are made-to-order capital equipment classified to chapters 84-90 of Schedule 3 to the *Customs Tariff Act 1995*, advise us of the date on which the goods were ordered.
- 126. Import Credit Number** – If credits (however described) are going to be used to offset the duty payable on the goods, use the identifier allocated by Customs and Border Protection to the person who owns or has been issued the credits.
- 127. Instrument Security Code** – If the goods are subject to a concessional instrument, use the security code (if any) for the instrument.
- 128. Other Duty Factor** – If the goods are subject to a duty rate that is not an ad valorem or quantity rate, indicate the factor used to calculate the duty payable on the goods.
- 129. Preference Instrument Type** – The type of instrument relied upon to comply with a rule of origin in Part VIII of the *Customs Act 1901*, and thereby qualify for a preferential rate of duty, being one of the following:
- AusIndustry Determination
 - By-Law
 - Determination
 - Import Credit Number
 - Tariff Concession Order
 - Tariff Quota
 - Tradex Order
- 130. Preference Instrument Number** – The number for the instrument relied upon to comply with a rule of origin in Part VIII of the *Customs Act 1901*, and therefore qualify for a preferential rate of duty.
- 131. Local Content Percentage** – Where the Chief Executive Officer (CEO) has determined, under a rule of origin for preferential purposes specified in Part VIII of the *Customs Act 1901*, that a lesser percentage of local content applies to the goods than would otherwise apply, the actual level of local content for the goods.
- 132. Invoice Spirit Strength Percentage** – If the statistical code or unit, as set out in the Customs Tariff classification, requires the alcoholic strength of the goods to be specified, advise us of the percentage by volume of the alcoholic content of the goods.
- 133. ELAC Number** – If item 68 of Schedule 4 to the *Customs Tariff Act 1995* applies to the goods, indicate the Excess Local Area Content (ELAC) identification number for the goods as defined in the SPARTECA (TCF Provisions) Scheme.
- 134. Luxury Car Tax Payable** – LCT applies to road vehicles (except motor cycles or similar road vehicles). Indicate whether luxury car tax is payable on the goods.
- 135. Luxury Car Tax Exemption Code** – If the goods are exempt from luxury car tax, use the code indicating which exemption applies to the goods.
- 136. Luxury Car Tax Quote Indicator** – If the goods are luxury cars and the owner has been approved for deferral, indicate whether the payment of luxury car tax is being deferred.
- 137. Wine Equalisation Tax Exemption Code** – If the goods are exempt from wine equalisation tax, use the code indicating which exemption applies to the goods.

138. Wine Equalisation Tax Quote Indicator – If the goods are wines and the owner has been approved for deferral, advise whether the payment of wine equalisation tax is being deferred.

139. Security Identifier – If the goods are subject to an end-use condition, dumping or countervailing provisional measures or are temporary importations, use the number allocated by Customs and Border Protection to the security which relates to the goods.

140. Security Calculate Indicator – Indicate here that an amount of security for the goods is required to be calculated.

8.10 Amendments

When you sign your import declaration you are declaring the information on that form is true and correct.

If, for any reason, you need to amend your declaration you must notify Customs and Border Protection without delay. Customs and Border Protection will provide you with a new import declaration form.

Record your correct information in the necessary fields and present it to a Customs and Border Protection counter.

If you fail to make amendments for errors and/or omissions and Customs and Border Protection finds such errors or omissions on your declaration form, you could be held liable for making a false or misleading statement to Customs and Border Protection and penalties may be applied.

Amendments can be made under the following circumstances:

- Prior to lodgement – Nil Effect
- Prior to payment of duty, taxes and charges – Nil Effect

After payment of duty, taxes and charges:

- a) Any amendment which results in a lesser amount of duty, taxes and/or charges than was paid will require a Refund Application (Form B653) to be submitted to Customs and Border Protection.
- b) Any amendment which results in a greater amount of duty, taxes and/or charges than was paid will mean a new outstanding payment advice will be issued to you.

Withdrawal of the import declaration can also be made prior to the goods being delivered using [Import/Warehouse Declaration Withdrawal Form B371](#).

9 Lodgement questions

When you have filled in all the necessary fields on the import declaration you can present it to a Customs and Border Protection counter.

A Customs and Border Protection officer will enter the information you have provided into the ICS. Errors may be flagged at this time and you will need to correct them by amending your form. Once the officer has entered your correct information into the ICS, the officer will submit the declaration.

Depending upon the information you have supplied, you may be asked, in the form of lodgement questions, to provide additional information. These questions seek additional responses from you regarding community protection, prohibitions, restrictions, permits or other relevant information. The Customs and Border Protection officer who is entering the information on your behalf will not know if you will be asked any lodgement questions.

You are required to answer these questions. This can be done at the Customs and Border Protection counter when you present the document if it is convenient at the time for both you and the officer. If you are not able to complete the responses at the counter you must complete them at a later time and return them to Customs and Border Protection before your declaration can be entered into the ICS.

The onus is on you, the owner, to contact Customs and Border Protection to confirm the status of your declaration.

If you are required to answer further questions, Customs and Border Protection may fax, email or post them to you, or you may collect them from a Customs and Border Protection counter. You are required to provide your responses to lodgement questions in writing – verbal answers cannot be accepted.

If you have a restricted item, you will be requested to produce the permit/letter of authority before you can receive your Authority to Deal (ATD) (effectively your release notice).

If Customs and Border Protection require further information about your goods in addition to the information required in the lodgement questions, we will contact you using the details you have provided on the declaration.

9.1 Sample lodgement questions

The lodgement questions referred to above are usually in relation to the goods description or tariff classification specified on your import declaration.

Lodgement questions are raised when Customs and Border Protection require further information or clarification to ensure goods are properly declared.

Below are a few examples of questions that may be asked.

- Do these goods contain knives that are daggers or goods incorporating a concealed blade or flick knives and the like?
- Do these goods contain CITES-listed species?
- Do any of these goods contain objectionable material as described by Regulation 4A of the Customs (prohibited imports) Regulations?
- Does the importer have a licence to import ozone depleting substances as required under Regulation 5K of the Customs (prohibited imports) Regulations?
- Do these goods contain arsenic, cadmium or lead at levels in excess of those prescribed by the Hazardous Waste (regulations of exports and imports) Act?

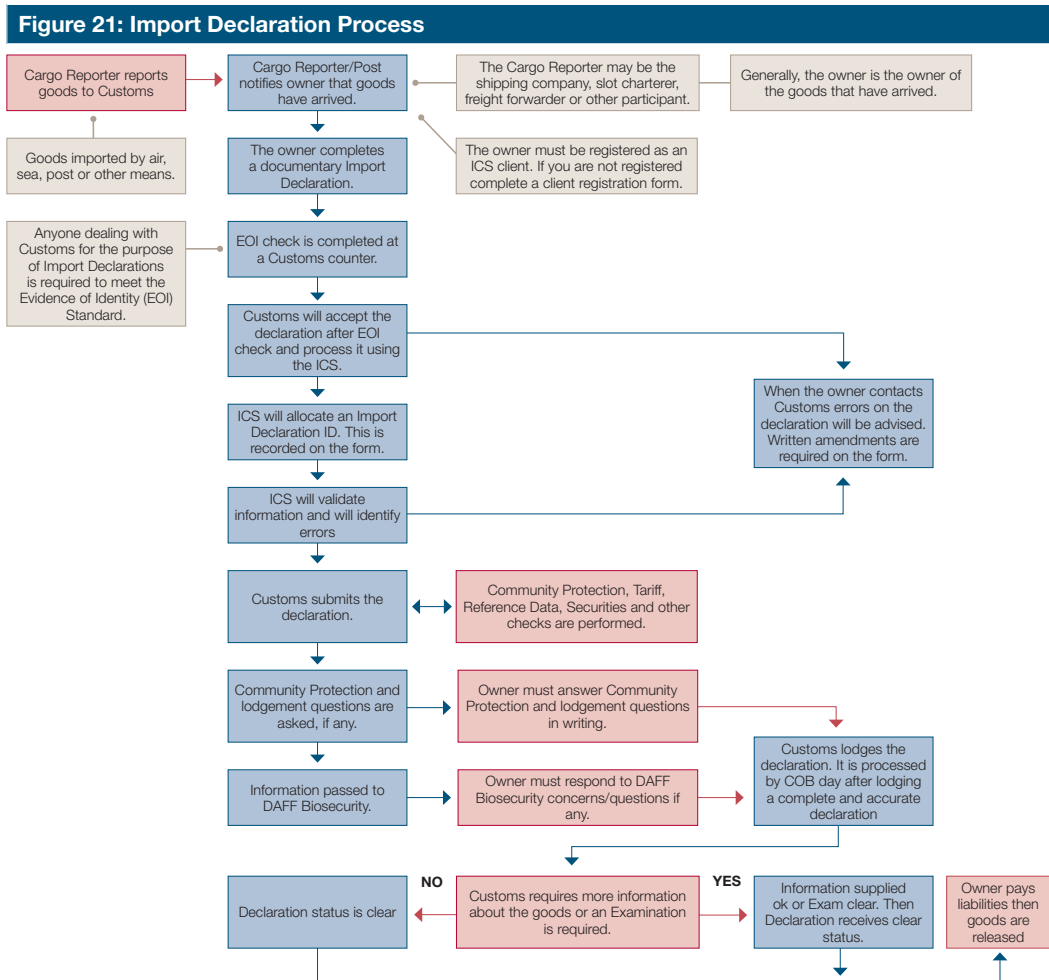
10 Process and clearance of goods

Customs and Border Protection and DAFF Biosecurity conduct checks on imported goods to ensure the protection of Australian borders. There are several steps that need to be finalised before you are able to take delivery of your goods (see figure 21). Customs and Border Protection require you to provide enough information to assess your goods. The commercial documentation you have that relates to your goods (e.g. ocean bill of lading, master air waybill and packing lists) should be referred to when completing your declaration. You will need to present those documents to Customs and Border Protection if requested to do so.

Once the imported goods reach their destination port they enter Customs control.

Goods will be released (through an ATD) when Customs and Border Protection are satisfied the goods were properly reported and declared; permits are produced; duty, GST/and or LCT and other liabilities are paid; and DAFF Biosecurity concerns are addressed.

The ATD is your advice that the goods are available to you (known as 'delivery into home consumption').



11 Reference tables

The following tables contain reference information, which is useful in completing an import declaration.

Information such as Airline codes, Country codes, UN/Locodes and Currency codes are commonly reported to Customs and Border Protection on a declaration.

If the information you require is not listed you may need to use the electronic references provided in Section 13 or seek other assistance.

The remaining tables provide the codes that are acceptable for use on a declaration form and are complete i.e. only codes listed may be used.

While information provided here was correct at the time of publication it is subject to change from external sources.

11.1 Australian Ports – UN/Locodes

Table 2: Australian Ports – UN/Locodes	
NSW	UN/Locode
Ballina	AUBNK
Bankstown	AUBWU
Botany Bay	AUBTB
Coffs Harbour	AUCFS
Eden	AUQDN
Grafton	AUGFN
Griffith	AUGFF
Kurnell	AUKUR
Lord Howe Island	AULDH
Newcastle	AUNTL
Parramatta	AUPRM
Port Kembla	AUPKL
Richmond	AURCH
Sydney	AUSYD
Trial Bay	AUTRB
Williamtown Airport	AUWLM

South Australia	UN/Locode
Adelaide Airport	AUADA
Adelaide	AUADL
Ardrossan	AUARD
Berri	AUBER
Edithburg	AUEDB
Nuriootpa	AUNOO
Port Adelaide	AUPAE
Port Augusta	AUPUG
Port Lincoln	AUPLO
Port Pirie	AUPPI
Port Stanvac	AUPST
Rapid Bay	AURAB
Walleroo	AUWAL
Whyalla	AUWYA

Queensland	UN/Locode
Abbot Point	AUABP
Bowen	AUZBO
Brisbane	AUBNE
Brisbane Airport	AUBRA
Bundaberg	AUBDB
Cairns	AUCNS
Gladstone	AUGLT
Haypoint	AUHPT
Innisfail	AUIFL
Karumba	AUKRB
Lucinda	AULUC
Mackay	AUMKY
Maryborough	AUMBH
Rockhampton	AUROK
Thursday Island	AUTIS
Townsville	AUTSV
Weipa	AUWEI

Western Australia	UN/Locode
Albany	AUALH
Barrow Island	AUBWB
Broome	AUBME
Bunbury	AUBUY
Busselton	AUBUS
Cape Cuvier	AUCCU
Cape Lambert	AUCLT
Carnarvon	AUCVQ
Dampier	AUDAM
Derby	AUDRB
Esperance	AUEPR
Exmouth	AUPEX
Fremantle	AUFRE
Geraldton	AUGET
Kwinana	AUKWI
Legendre Terminal	AULGT
Onslow	AUONS
Pearce Airport	AUPCE
Point Samson	AUPSM
Port Headland	AUPHE
Port Walcott	AUPWL
St Peters	AUSTP
Useless Loop	AUUSL
Wandoo Terminal	AUWNT
Walcha	AUWLC
Wyndham	AUWYN
Yampi Sound	AUYAM

Northern Territory	UN/Locode
Alice Springs	AUASP
Buffalo Venture	AUBUV
Darwin	AUDRW
Groote Eylandt	AUGTE
Gove	AUGOV
Melville Island	AUMLI
Northern Endeavour	AUNTE

Victoria	UN/Locode
Albury	AUABX
Geelong	AUGEX
Melbourne	AUMEL
Portland	AUPTJ
Tullamarine	AUTME
Welshpool	AUWHL
Westernport	AUWEP
Wodonga	AUWOD

Tasmania	UN/Locode
Spring Bay	AUSPB
Burnie	AUBWT
Devonport	AUDPO
Hobart	AUHBA
Launceston	AULST
Macquarie Island	AUMQI
Narracoopa	AUNAR
Port Latta	AUPLA
Port Stanley	AUPSY

11.2 Overseas Ports – UN/Locodes

Table 3: Overseas Ports – UN/Locodes

Country	Port Name	UN/Locode
Belgium	Antwerpen	BEANR
Belgium	Brussel (Bruxelles)	BEBRU
Canada	Ontario	USONT
Canada	Toronto	CAYYZ
China	Chiwan	CNCWN
China	Dalian	CNDLC
China	Guangzhou	CNCAN
China	Huangpu	CNHUA
China	Ningbo	CNNGB
China	Qingdao	CNTAO
China	Shanghai	CNSHA
China	Shekou	CNSHK
China	Shenzhen	CNSZX
China	Xiamen	CNXMN
China	Xingang	CNXGG
China	Yantian	CNYTN
Denmark	Kobenhavn	DKCPH
Finland	Helsinki (Helsingfors)	FIHEL
France	Charles De Gaulle Apt/Paris	FRCDG
France	Le Havre	FRLEH
Germany	Bremerhaven	DEBRV
Germany	Dusseldorf	DEDUS
Germany	Frankfurt Am Main	DEFRA
Germany	Hamburg	DEHAM
Germany	Koln	DECGN
Germany	Munchen	DEMUC
Germany	Nurnberg	DENUE
Germany	Stuttgart	DESTR
Great Britain	East Midlands Apt	GBEMA

Table 3: Overseas Ports – UN/Locodes

Country	Port Name	UN/Locode
Great Britain	Felixstowe	GBFXT
Great Britain	Heathrow Apt/London	GBLHR
Great Britain	London	GBLON
Great Britain	Southampton	GBSOU
Great Britain	Tilbury	GBTIL
Hong Kong	Hong Kong	HKHKG
India	Chennai (Ex Madras)	INMAA
India	Delhi	INDEL
India	Mumbai (Ex Bombay)	INBOM
Indonesia	Jakarta Java	IDJKT
Indonesia	Semarang Java	IDSRG
Indonesia	Surabaya	IDSUB
Israel	Tel Aviv Yafo	ILTLV
Italy	La Spezia	ITSPE
Italy	Milano	ITMIL
Italy	Rome	ITROM
Japan	Kobe	JPUKB
Japan	Nagoya Aichi	JPNGO
Japan	Narita Apt/Tokyo	JPNRT
Japan	Osaka	JPOSA
Japan	Tokyo	JPTYO
Japan	Yokohama	JPYOK
Korea	Busan	KRPUS
Korea	Inchon	KRICN
Korea	Seoul – Kimpo Apt	KRSEL
Malaysia	Kuala Lumpur	MYKUL
Malaysia	Pasir Gudang Johor	MYPGU
Malaysia	Penang (Georgetown)	MYPEN
Malaysia	Port Kelang	MYPKG

Country	Port Name	UN/Locode
Netherlands	Amsterdam	NLAMS
Netherlands	Rotterdam	NLRTM
New Zealand	Auckland	NZAKL
New Zealand	Christchurch	NZCHC
New Zealand	Lyttelton	NZLYT
New Zealand	Tauranga	NZTRG
New Zealand	Wellington	NZWLG
Philippines	Manila	PHMNL
Singapore	Singapore	SGSIN
Spain	Barcelona	ESBCN
Sweden	Goteborg	SEGOT
Sweden	Stockholm	SESTO
Switzerland	Zurich	CHZRH
Taiwan	Kaohsiung	TWKHH
Taiwan	Keelung (Chilung)	TWKEL
Taiwan	Taipei	TWTPE
Thailand	Bangkok	THBKK
Thailand	Laem Chabang	THLCH
USA	Atlanta	USATL
USA	Boston	USBOS
USA	Chicago	USCHI
USA	Cleveland	USCLE
USA	Dallas-Fort Worth Int. Apt	USDFW
USA	Honolulu	USHNL
USA	Houston	USHOU
USA	John F. Kennedy Apt/New York	USJFK
USA	Long Beach	USLGB
USA	Los Angeles	USLAX
USA	Minneapolis/St Paul Apt	USMSP
USA	New York	USNYC

Country	Port Name	UN/Locode
USA	Oakland	USOAK
USA	O'hare Apt/Chicago	USORD
USA	Philadelphia	USPHL
USA	San Francisco	USSFO
USA	Savannah	USSAV
USA	Seattle	USSEA
Vietnam	Ho Chi Minh City	VNSGN
South Africa	Durban	ZADUR
South Africa	Johannesburg	ZAJNB

11.3 Airline Codes

Airline	Airline Code
Air Canada	AC
Air China	CA
Air Mauritius	MK
Air New Zealand	NZ
Air Niugini	PX
Air Pacific	FJ
Air Zimbabwe	UM
Alaska Airlines	AS
Areolineas Argentinas	AR
Asiana Airlines	OZ
Australian Airlines	AO
Austrian Airlines	OS
British Airways	BA
Cathay Pacific	CX
China Airlines	CI
China Eastern Airlines	MU
China Southern	CZ
Continental Airlines	CO

Airline	Airline Code
Emirates	EK
Eva Airways	BR
FedEx	FX
Garuda Indonesia	GA
Gulf Air	GF
Hawaiian Airlines	HA
Japan Airlines	JL
Korean Airlines	KE
LAN Chile	LA
Lion Air	JT
Malaysia Airlines	MH
Philippine Airlines	PR
Qantas	QF
Royal Brunei	BI
Singapore Airlines	SQ
South African Airways	SA
Thai Airways	TG
Transaero Airlines	UN
United Airlines	UA
Valuair	VF
Vietnam Airlines	VN
Virgin Atlantic	VS
Virgin Blue	DJ

Country	Currency Name	Currency Code
China	Yuan Renminbi	CNY
Denmark	Danish	DKK
European Union	Euro	EUR
Fiji	Dollar	FJD
Hong Kong	Dollar	HKD
India	Indian Rupee	INR
Indonesia	Rupiah	IDR
Ireland	Euro	EUR
Israel	Israeli Shekel	ILS
Japan	Yen	JPY
Korea, Republic of	Won	KRW
Malaysia	Ringgit	MYR
New Zealand	Dollar	NZD
Norway	Norwegian Krone	NOK
Pakistan	Rupee	PKR
Papua New Guinea	Kina	PGK
Philippines	Peso	PHP
Singapore	Dollar	SGD
Solomon Islands	Dollar	SBD
South Africa	Rand	ZAR
Sri Lanka	Sri Lanka Rupee	LKR
Sweden	Swedish Krona	SEK
Switzerland	Franc	CHF
Taiwan	Taiwan Dollar	TWD
Thailand	Baht	THB
United Kingdom	Pound Sterling	GBP
United States Dollar	Dollar	USD

11.4 Currency Codes

Country	Currency Name	Currency Code
Australia	Dollar	AUD
Brazil	Real	BRL
Canada	Dollar	CAD

11.5 Invoice Term Types (also known as Incoterms)

Code	Short Name	Description
CFR	Cost & Freight	The seller delivers when the goods pass the ship's rail in the port of shipment. The seller must pay the cost and freight necessary to bring the goods to the named port of destination.
CIF	Cost, Insurance & Freight	The seller delivers when the goods pass the ship's rail in the port of shipment. The seller must pay the cost and freight necessary to bring the goods to the named port of destination. The seller also has to pay for insurance against loss or damage to the goods during the carriage.
CIP	Carriage & Insurance Paid To	The carrier nominated by him, but the seller must in addition pay the cost of carriage necessary to bring the goods to the named destination.
CPT	Carriage Paid To	The seller delivers the goods to the carrier nominated by him but the seller must in addition pay the cost of carriage necessary to bring the goods to the named destination.
DAP	Delivered at Place	This is the named place of destination. The seller pays for carriage to the named place, except for costs related to import clearance, and assumes all risks prior to the point that the goods are ready for unloading by the buyer.
DAT	Delivered at Terminal	This is the named terminal at port or place of destination. The seller pays for carriage to the terminal, except for costs related to import clearance, and assumes all risks up to the point that the goods are unloaded at the terminal.
DDP	Delivered Duty Paid	The seller delivers the goods to the buyer, cleared for import, and not unloaded from any arriving means of transport at the named place of destination.
EXW	EX Works	The seller delivers when he places the goods at the disposal of the buyer at the seller's premises.
FAS	Free Alongside Ship	The seller delivers when the goods are placed alongside the ship at the named port of shipment.
FCA	Free Carrier	The seller delivers the goods, cleared for export, to the carrier nominated by the buyer at the named place.
FOB	Free On Board	The seller delivers when the goods pass the ship's rail at the named port of shipment.

11.6 Gross Weight Unit

Unit of Quantity	Code
Gram	G
Hectogram	HG
Hundredweight	CW
Kilogram	KG
Quintal (Metric Quintal = 100kg)	CK
Tonne	T
Ounce	OZ
Ounce Troy	TO
Pound Troy – (Troy Pound US)	LT
Pound	LB
1000 Pounds – (Gross)	T1
Ton – (Ton (UK) or Long Ton (US))	LT

11.7 Units of Quantity

Unit of Quantity	Code
Billet	B5
Barrel	BA
Basic Carton	BC
Bag	BG
Bale	BK
Bulk	BN
Bottle	BO
Bulk Tank	BT
Box	BX
Cubic Decimetre	C8
Can	CA
Cubic Centimetre	CC
Cubic Foot	CF

Unit of Quantity	Code
Container	CH
Quintal (Metric Quintal = 100Kg)	CK
Centilitre	CL
Centimetre	CM
Crate	CR
Case	CS
Carton	CT
Cubic Metre	CU
Hundredweight	CW
Cubic Yard	CY
Square Decimetre	D3
Decametre	DK
Decalitre	DL
Decimetre	DM
Dozen Pairs	DP
Dozen Rolls	DR
Drum	DU
Dozen	DZ
Foot	FT
Gram	G
U.S. Gallon	GA
Gross Boxes	GB
Gallon	GI
Gross	GS
Hectogram	HG
Hectolitre	HL
Hectometre	HM
Hundred	HU
Inch	IN
International Unit	IU
Kilogram	KG

Table 8: Units of Quantity	
Unit of Quantity	Code
Kilolitre	KL
Kilometre	KM
Litre	L
Litre Alcohol	LA
Pound	LB
Pound Troy – (Troy Pound (US))	LT
Metre	M
Metric Carat	MC
Millimetre	MM
Mega	MA
Metric Carat	MC
Millilitre	ML
Millimetre	MM
Million International Units	MU
Number of Bundles	NB
Number	NO
Not Recorded	NR
Number of Drums	NU
Vehicle	NV
Ounce	OZ
Piece	PC
Dozen Packs	PD
Package	PK
Pallet – (Pallet / Unit Load)	PL
Pair	PR
Pint	PT
Puncheon	PU
Number of Rolls	RL
Ream	RM

Table 8: Units of Quantity	
Unit of Quantity	Code
Roll	RO
Sack	SA
Super Feet	SF
Square Inch	SI
Square Metre	SM
Square Foot	SQ
Number of Sets	SR
Skid	SV
Square Yard	SY
Tonne	T
1000 Pounds – (Gross)	T1
Thousand	TH
Ton – (Ton (UK) or Long Ton (US))	TN
Ounce Troy	TO
Unit	UN
Yard	YD
Cask	Z3
Hogshead	Z4
Dozen Pieces	ZP

11.8 Header Amber Reason Type

Table 9: Header Amber Reason Type	
Code	Short Name
Dump	Dumping / Countervailing
Origin	Origin
Prefer	Preference
Quantity	Quantity
Value	Valuation

11.9 Line Amber Reason Type

Code	Short Name
Class	Classification
Dump	Dumping / Countervailing
Origin	Origin
Prefer	Preference
Quantity	Quantity
Treatcode	Treatment Code
Value	Valuation

11.10 Instrument Type

Code	Description
AD	AusIndustry Determinations
BL	By Laws
DE	Determinations
ICN	Import Credits
TC	Tariff Concession Orders
TFQ	Tariff Quotas
TX	Tradex Orders

11.11 Cargo Type

Code	Description
LCL	Less than Container load
FCL	Full Container load
FCX	Full Container load with multiple house bills
B/B	Break bulk
BLK	Bulk

11.12 Preference Rule Type

Code	Description
A30A	Minimum 30% content accumulation rule – tariff classification
A30B	Minimum 30% content accumulation rule – tariff classification / tariff concession
A50	Minimum 50% content accumulation rule – tariff classification
CTH	Change in tariff heading (“General Rule” goods only – AANZFTA)
P25	Minimum 25% content rule – determination* tariff concession
P30A	Minimum 30% content rule – tariff classification
P30B	Minimum 30% content rule – tariff concession
P40	Minimum 40% content rule – determination* Country Code WS tariff classification Local content 40-50%
P50	Minimum 50% content rule
P75	Minimum 75% content rule
PE	Produced entirely from originating materials (AANZFTA)
POM	Produced entirely from originating materials
PS	Product specific rules
RVC	Regional value content of 40% (“General Rule” goods only – AANZFTA)
TCF	SPARTECA (TCF Provisions) Scheme for certain textiles, clothing and footwear – 255 to 50% content required – Schedule 4 item 68 applies – Treatment code 468 Tariff classification ELAC ID number
URP	Unmanufactured Raw Products
WMD	Manufactured goods with determined manufactured raw materials
WMN	Wholly manufactured goods with no determined manufactured raw materials
WO	Wholly obtained goods

11.13 Preference Scheme Type

Table 14: Preference Scheme Type	
Code	Description
GEN	General rate (no preference)
AANZ	ASEAN – Australia-New Zealand Free Trade Agreement
CA	Canada – Australia Trade Agreement
DC	Australian System of Tariff Preferences – Developing Countries – DC rate
DCS	Australian System of Tariff Preferences – Developing Countries – DCS rate
DCT	Australian System of Tariff Preferences – Developing Countries – DCT rate
EXT	External Territories
FI	Forum Islands – South Pacific regional Trade and Economic Cooperation Agreement
LDC	Australian System of Tariff Preferences – Least Developed Countries – LDC rate
MY	Malaysia – Australia Trade Agreement
NZ	Australia – New Zealand Closer Economic Relations Trade Agreement
PG	Papua New Guinea – Australia Trade and Commercial Relations Agreement
SG	Singapore – Australia Free Trade Agreement
TH	Thailand – Australia Free Trade Agreement
US	Australia – United States Free Trade Agreement
CL	Australia – Chile Free Trade Agreement

11.14 Preference Scheme Type and Preference Rule Type Matrix

Table 15: Preference Scheme Type and Preference Rule Type Matrix

	GEN	AANZ	CA	DC	DCS	DCT	EXT	FI	LDC	MY	NZ	PG	SG	TH	US	CL
A30A													YES			
A30B													YES			
A50													YES			
CTH		YES														
P25			YES				YES									
P30A													YES			
P30B													YES			
P40								YES								
P50				YES	YES	YES	YES	YES	YES	YES		YES	YES			
P75			YES													
PE		YES														
POM											YES				YES	YES
PS											YES			YES	YES	YES
PSR		YES														
RVC		YES														
TCF								YES								
URP			YES	YES	YES	YES	YES	YES	YES	YES	YES	YES				
WMD			YES				YES				YES	YES	YES			
WMN			YES				YES				YES	YES	YES			
WO		YES									YES		YES	YES	YES	YES

11.15 GST Exemption Codes

Table 16: GST Exemption Codes

Code	Description
404	ITEM 4 Customs Tariff Act Goods owned by and for official use of the government of a country other than Australia
408	ITEM 8 Customs Tariff Act Goods for use by or sale to persons the subject of a Status of Forces Agreement
415	ITEM 15 Customs Tariff Act Goods imported by passenger and crew, inward duty free purchases, goods brought in or sent to Australia by members of the Defence Force stationed outside Australia, goods imported by members of forces of Canada, New Zealand or United Kingdom, and passengers' personal effects
417	Goods returned to Australia in an unaltered condition (refer to S.42-10 of GST Act for conditions)
418A	ITEM 18A Customs Tariff Act Goods, or parts of goods, previously imported into Australia and returned after repair overseas free of charge in accordance with the provision of a warranty applicable to the previously imported goods
418B	ITEM 18B Customs Tariff Act Goods, or parts of goods, supplied free of charge under the provisions of a warranty to replace goods or parts of goods previously imported into Australia
418C	ITEM 18C Customs Tariff Act Goods, or parts of goods, supplied free of charge as part of a global product safety recall due to a product safety fault
419	ITEM 19 Customs Tariff Act Goods that a TCO under s. 269Q of the Customs Act declares are goods to which this item applies. (Exemption only applies to the value of the goods before repair)
420A	ITEM 20A Customs Tariff Act Goods that have been exported from Australia for repair or renovation. (Exemption only applies to the value of the goods before repair or renovation)
420B	ITEM 20B Customs Tariff Act Imported goods that are part of a batch repair process to replace goods exported from Australia for repair or renovation. (Exemption only applies to the value of the goods before repair or renovation).
421	ITEM 21 Customs Tariff Act Goods that are imported for repair, alteration or industrial processing and are to be exported
421A	ITEM 21A Customs Tariff Act Goods imported by the holder of a TRADEX order
423A	ITEM 23A Customs Tariff Act Goods donated or bequeathed by non residents to an organisation established in Australia for the purposes of performing work of a philanthropic nature
423B	ITEM 23B Customs Tariff Act Goods donated or bequeathed to the public or a public institution
424	ITEM 24 Customs Tariff Act Goods that are not to be sold or to be used for the purpose of trade that became the property of the importer under a will or intestacy of a deceased person
425A	ITEM 25A Customs Tariff Act Trophies won outside Australia
425B	ITEM 25B Customs Tariff Act Decorations, medallions or certificates awarded or to be awarded outside Australia and sent from outside Australia to persons within Australia
425C	ITEM 25C Customs Tariff Act Trophies or prizes sent by donor resident outside Australia for presentation or competition in Australia

Table 16: GST Exemption Codes

Code	Description
433A	ITEM 33A Customs Tariff Act Calenders, catalogues and overseas travel literature, overseas price lists and other overseas printed matter
433B	ITEM 33B Customs Tariff Act Samples of negligible value
434	ITEM 34 Customs Tariff Act Goods imported on or in containers, being containers that will be exported without being put to any other use. (Exemption only applies to the containers).
464	ITEM 64 Customs Tariff Act Goods imported by, or on behalf of, non-Australian Olympic and Paralympic Family members, for use in, or for purposes related to, the Sydney 2000 Olympic Games, the Sydney 2000 Paralympic Games etc
4101	ITEM 101 Customs Tariff Act Goods, for the official use of a diplomatic mission in Australia, for the personal use of a person who is the head of such a mission or a member of the diplomatic staff, or goods for the personal use of a household family member of the head of the diplomatic mission or of the diplomatic staff
4102	ITEM 102 Customs Tariff Act Goods, for the personal use of a member of the administrative and technical staff and the household family members of the staff of a diplomatic mission in Australia and are imported when the staff member first takes up duty at the diplomatic mission, in Australia, of that country
4103	ITEM 103 Customs Tariff Act Goods, for the official use in a consular post in Australia, for the personal use of a person who is the head of a consular post in Australia, or for the personal use of a household family member of the head of a consular post in Australia
4104	ITEM 104 Customs Tariff Act Goods, for personal use of person who is employed in the administrative or technical service of a consular post in Australia and are imported when that person first takes up duty at a consular post, in Australia, of that country
4105	ITEM 105 Customs Tariff Act Goods for the official use of a consular post in Australia, being a consular post to which Item 103 does not apply
4106	ITEM 106 Customs Tariff Act Goods, for the official use of an organisation which is an international organisation to which the International Organisations (Privileges & Immunities) Act 1963 applies, or for the personal use of a person appointed to high office of such an organisation, or for the personal use of a household family member of that official, or goods that consist of the furniture or effects of the official if imported at the time when the official takes up office in Australia (NB exemption only applies to eligible international organisations)
AB1	Milk, skim milk, butter milk (whether liquid, powdered, concentrated or condensed); casein; whey, whey powder or paste
AB2	Beverages consisting of products referred to in AB1 (or a combination of those products) to the extent of at least 95%, but not including flavoured beverages
AB3	Lactose
AB4	Beverages consisting principally of soy milk or rice milk but not including flavoured beverages
AB5	Tea (including herbal tea, fruit tea, ginseng tea and other similar beverage preparations), coffee and coffee essence, chicory and chicory essence, and malt
AB6	Malt extract, if it is marketed principally for drinking purposes

Table 16: GST Exemption Codes

Code	Description
AB7	Preparations for drinking purposes that are marketed principally as tea preparations, coffee preparations, or preparations for malted beverages
AB8	Preparations marketed principally as substitutes for preparations covered by AB6 or AB7
AB9	Dry preparation marketed for the purpose of flavouring milk
AB10	Concentrates for making non alcoholic beverages, if the concentrates consist of at least 90% by volume of juices of fruit
AB11	Non-alcoholic carbonated beverages, if they consist wholly of juices of fruit or vegetables
433B	ITEM 33B Customs Tariff Act Samples of negligible value
434	ITEM 34 Customs Tariff Act Goods imported on or in containers, being containers that will be exported without being put to any other use. (Exemption only applies to the containers).
464	ITEM 64 Customs Tariff Act Goods imported by, or on behalf of, non-Australian Olympic and Paralympic Family members, for use in, or for purposes related to, the Sydney 2000 Olympic Games, the Sydney 2000 Paralympic Games etc
4101	ITEM 101 Customs Tariff Act Goods, for the official use of a diplomatic mission in Australia, for the personal use of a person who is the head of such a mission or a member of the diplomatic staff, or goods for the personal use of a household family member of the head of the diplomatic mission or of the diplomatic staff
4102	ITEM 102 Customs Tariff Act Goods, for the personal use of a member of the administrative and technical staff and the household family members of the staff of a diplomatic mission in Australia and are imported when the staff member first takes up duty at the diplomatic mission, in Australia, of that country
4103	ITEM 103 Customs Tariff Act Goods, for the official use in a consular post in Australia, for the personal use of a person who is the head of a consular post in Australia, or for the personal use of a household family member of the head of a consular post in Australia
4104	ITEM 104 Customs Tariff Act Goods, for personal use of person who is employed in the administrative or technical service of a consular post in Australia and are imported when that person first takes up duty at a consular post, in Australia, of that country
4105	ITEM 105 Customs Tariff Act Goods for the official use of a consular post in Australia, being a consular post to which Item 103 does not apply
4106	ITEM 106 Customs Tariff Act Goods, for the official use of an organisation which is an international organisation to which the International Organisations (Privileges & Immunities) Act 1963 applies, or for the personal use of a person appointed to high office of such an organisation, or for the personal use of a household family member of that official, or goods that consist of the furniture or effects of the official if imported at the time when the official takes up office in Australia (NB exemption only applies to eligible international organisations)
AB1	Milk, skim milk, butter milk (whether liquid, powdered, concentrated or condensed); casein; whey, whey powder or paste
AB2	Beverages consisting of products referred to in AB1 (or a combination of those products) to the extent of at least 95%, but not including flavoured beverages

Table 16: GST Exemption Codes

Code	Description
AB3	Lactose
AB4	Beverages consisting principally of soy milk or rice milk but not including flavoured beverages
AB5	Tea (including herbal tea, fruit tea, ginseng tea and other similar beverage preparations), coffee and coffee essence, chicory and chicory essence, and malt
AB6	Malt extract, if it is marketed principally for drinking purposes
AB7	Preparations for drinking purposes that are marketing principally as tea preparations, coffee preparations, or preparations for malted beverages
AB8	Preparations marketed principally as substitutes for preparations covered by AB6 or AB7
AB9	Dry preparation marketed for the purpose of flavouring milk
AB10	Concentrates for making non alcoholic beverages, if the concentrates consist of at least 90% by volume of juices of fruit
AB11	Non-alcoholic carbonated beverages, if they consist wholly of juices of fruit or vegetables
AB12	Non-alcoholic non-carbonated beverages, if they consist of at least 90% by volume of juices of fruits or vegetable
AB13	Beverages, and ingredients for beverages of a kind marketed principally for as foods for infants or invalids
AB14	Natural water, non-carbonated and without any other additives
B1	Heart monitors
B2	Pacemakers
B3	Surgical stockings
B4	Communication boards and voice output devices
B5	Communication cards
B6	Page turners
B7	Eye pointing frames
B8	Software programs specifically designed for people with disabilities
B9	Printers and scanners specifically designed for software and hardware used by people with disabilities
B10	Switches and switch interfaces
B11	Mouth/head/stick pointers
B12	Alternative keyboards
B13	Electrolarynx replacements
B14	Speech amplification/clarification aids
B15	Urine/faecal drainage/collection devices

Table 16: GST Exemption Codes

Code	Description
B16	Waterproof covers or mattress protectors
B17	Absorbent pads for beds and chairs
B18	Disposable/reusable continence pads, pants and nappies required for continence use (excluding nappies for babies, sanitary pads or tampons)
B19	Enuresis alarms
B20	Incontinence appliances
B21	Hospital/medical/continence deodorising products
B22	Waterproof protection for beds and chairs
B23	Sterile plastic bags
B24	Electric bag emptiers
B25	Enemas, suppositories and applicators
B26	Urinals and bedpans
B27	Penile clamps
B28	Customised eating equipment for people with disabilities
B29	Customised toothbrushes for people with disabilities
B30	Dentures and artificial teeth
B31	Environmental control units designed for the disability of a particular person
B32	Computer modifications required for people with disabilities
B33	Medical alert devices
B41	Surgical shoes, boots, braces and irons
B42	Orthotics
B43	Hearing aids
B44	Visual display units specifically designed for deaf people, or for people with a speech impairment, to communicate with others
B45	Telephone communication devices specifically designed to allow deaf people to send and receive messages by telephone
B34	Finger prickers
B35	Alcohol skin wipes
B36	Test strips
B37	Needles and syringes
B38	Glucose monitors

Table 16: GST Exemption Codes	
Code	Description
B39	Home dialysis machines
B40	Enteral nutrition and associated delivery equipment
B46	Batteries specifically designed specifically for use with hearing aids
B47	Visual/tactile alerting devices
B48	Interactive and broadcast videotext systems
B49	Closed caption decoding devices
B50	External processors for cochlear implants
B51	Bidet/bidet toilet attachments for people with disabilities
B52	Special door fittings relating to the disability of a particular person
B53	Special purpose car seats
B54	Car seat harness specifically designed for people with disabilities
B55	Wheelchair and occupant restraint
B56	Wheelchair ramp
B57	Electric/hydraulic wheelchair lifting device
B58	Motor vehicle modifications
B59	Manually operated adjustable beds
B60	Electronically operated adjustable beds
B61	Hospital-type beds
B62	Customised bed rails for people with disabilities
B63	Bed cradles
B64	Bed restraints
B65	bed poles and sticks
B66	Pressure management mattresses and overlays
B67	Backrests, leg rests and footboards for bed use
B68	Spinal orthoses
B69	Lower limb orthoses
B70	Upper limb orthoses
B71	Pressure management garments and lymphoedema pumps
B72	Callipers
B73	Surgical corsets

Table 16: GST Exemption Codes

Code	Description
B74	Hand splints and cervical collars
B75	Mandibular advancement splints
B76	Alternative positional seating corner chairs
B77	Alternative positional seating abduction cushion or long leg wedges
B78	Alternative positional seating modifications
B79	Standing frames
B80	Standing frames or tilt table modifications
B81	Side lying boards
B82	Night-time positioning equipment modifications
B83	Artificial limbs and associated supplements and aids
B84	Mammary prostheses
B85	Postural support seating trays
B86	Electrically operated therapeutic lounge/recliner chairs specifically designed for people with disabilities
B87	Cushions specifically designed for people with disabilities
B88	Manual, electric, ceiling track or pool hoists specifically designed for people with disabilities
B89	Hoist slings
B90	Goosenecks
B91	Transfer boards
B92	Transfer sheets, mats or belts
B93	Stairlifts
B94	Portable stair climbers
B95	Monkey rings for people with disabilities
B96	Crutches
B97	Walking sticks – specialised
B98	Walking frames – standard adult
B99	Walking frames – standard child
B100	Walking frames – specialised
B101	Walking frames modifications
B102	Specialised ambulatory orthoses
B103	Specialised ambulatory orthosis modifications

Table 16: GST Exemption Codes	
Code	Description
B104	Quadrupod and tripod walking aids
B105	Wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage people with disabilities
B106	Accessories associated with wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage people with disabilities
B107	Battery chargers for wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage people with disabilities
B108	Stair-aid apparatus designed for carrying people with disabilities in wheelchairs up or down stairs
B109	Syringe drivers
B110	Patient control analgesia
B111	Bathboards or toilet seats for people with disabilities
B112	Bath supports
B113	Shower chairs or stools
B114	Shower supports
B115	Shower trolleys
B116	Mobile shower chairs
B117	Commodes
B118	Commode cushions
B102	Specialised ambulatory orthoses
B103	Specialised ambulatory orthosis modifications
B104	Quadrupod and tripod walking aids
B105	Wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage people with disabilities
B106	Accessories associated with wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage people with disabilities
B107	Battery chargers for wheelchairs, motorised wheelchairs, scooters, tricycles, spinal carriages and other goods for the carriage people with disabilities
B108	Stair-aid apparatus designed for carrying people with disabilities in wheelchairs up or down stairs
B109	Syringe drivers
B110	Patient control analgesia
B111	Bathboards or toilet seats for people with disabilities
B112	Bath supports

Table 16: GST Exemption Codes

Code	Description
B113	Shower chairs or stools
B114	Shower supports
B115	Shower trolleys
B116	Mobile shower chairs
B117	Commodes
B118	Commode cushions
B119	Commode pans
B120	Toilet frames
B121	Toilet supports
B122	Self-help poles
B123	Ventilators
B124	Continuous positive airway pressure (CPAP) appliances
B125	Respiratory appliance mask assemblies – complete
B126	Respiratory appliance mask assemblies – components
B127	Respiratory appliance accessories
B128	Sleep apnoea machines
B129	Peak flow meters
B130	Nebulisers
B131	Spacers
B132	Vaporisers
B133	Respirators
B134	Air pumps
B135	Bottled oxygen and associated hardware
B136	Oxygen concentrators
B137	Breathing monitors
B138	Ventilators
B139	Safety helmets specifically designed for people with disabilities
B140	Jobst suits
B141	Transcutaneous nerve stimulator machines

Table 16: GST Exemption Codes

Code	Description
B142	Stoma products including all bags and related equipment for patients with colostomies and ileostomies
B143	Tactile or braille books, magazines or newspapers
B144	Electronic reading aids
B145	Talking book machines (and parts) specifically designed for people with a vision impairment
B146	Enlarged text computer monitors for people with a vision impairment
B147	Braille note takers
B148	Braille printers and papers
B149	Braille translators (hardware & software)
B150	Money identification equipment
B151	Auditory/tactile alerting devices
B152	Sonar canes
B153	Reading magnification devices (excluding magnifying glasses)
B154	Artificial eyes
B155	Lenses for prescription spectacles
B156	Prescription contact lenses
B157	Ultrasonic sensing devices specifically designed for use by people with a vision impairment
B158	Viewscan apparatus specifically designed for use by people with a vision impairment
R1	Alginate
R2	Hydro colloids
R3	Hydro gel
R4	Polyurethane film
R5	Polyurethane Foam
R6	Tracheostomy appliance and accessories
R7	Laryngotomy appliances and accessories
R8	Skin bond
R9	Artificial ears
R10	Nose prostheses
R11	Hearing loops
R12	Infusion sets

Table 16: GST Exemption Codes

Code	Description
R13	Infusion pumps
R14	Compression garments
R15	Supplements and aids associated with mammary prostheses
R16	Postural support seating
R17	Accessories associated with walking frames or specialised ambulatory orthoses
R18	Customised modifications and accessories for the aids and appliances mentioned in items 111 to 121 of Schedule 3 to the Act
R19	Tilt tables
R20	Stoma products including all bags and related equipment for patients with urostomies
FOOD	Food for human consumption not otherwise excluded in the GST Act
BMO	Other GST-free health goods as specified by the Minister in GST-free Supply (Health Goods) Determination 2000 of 22 June 2000 and GST-free (Drugs and Medicinal Preparations) Determination 2000 of 22 June 2000
CCM	Course materials (as defined by s 195-1 of GST Act)
IWA	Water
LPM	Precious metals (as defined by s 195-1 of GST Act)
PVET	Cars for use by disabled veterans (as defined by s 38-505 of GST Act)
PODP	Cars for use by other disabled people (as defined by s 38-510 of GST Act)
G135	Money (as defined by s 195-1 of GST Act)
TRAN	Transition Act Section 13
OTHR	Other – not specified above
FEV	LCT exemption

11.16 Country Codes

Table 17: Country Codes

Description	Code
Argentina	AR
Australia	AU
Austria	AT
Bahrain	BH
Bangladesh	BD
Brazil	BR

Table 17: Country Codes

Description	Code
Canada	CA
Chile	CL
China	CN
Colombia	CO
Czech Republic	CZ
Egypt	EG

Table 17: Country Codes	
Description	Code
France	FR
Germany	DE
Greece	GR
Hong Kong	HK
Hungary	HU
India	IN
Indonesia	ID
Iran, Islamic Republic of	IR
Iraq	IQ
Ireland	IE
Israel	IL
Italy	IT
Japan	JP
Korea, Republic of	KR
Kuwait	KW
Macedonia, The Former Yugoslav Republic of	MK
Malaysia	MY
Mexico	MX

Table 17: Country Codes	
Description	Code
Netherlands	NL
New Zealand	NZ
Norway	NO
Pakistan	PK
Philippines	PH
Saudi Arabia	SA
Serbia and Montenegro	CS
Singapore	SG
South Africa	ZA
Spain	ES
Sri Lanka	LK
Sweden	SE
Thailand	TH
United Kingdom	GB
United States	US
Vietnam	VN
Yugoslavia	YU

12 Attachments

12.1 Import Declaration Form B650

The following three pages contain the Import Declaration form.

Note 1 Import declarations are required for all imported goods with a Customs value that exceeds the entry threshold as defined in Section 68 of the *Customs Act 1901*. At time of publication the threshold value is A\$1000.



Australian Government
Australian Customs and
Border Protection Service

Import Declaration (N10)

Approved Form Section 71K of the Customs Act 1901

Import Declaration (s71A) OR Return in relation to special clearance goods (S70(7))

Customs Use Only: Declaration ID

IMPORTANT! Please complete sections A, B and C of this form

SECTION A

Owner Details: Owner Name: _____ Owner ID (ABN, ABN/CAC or CCID): _____ Owner Reference: _____ AQIS Inspection Location: _____

Contact Details: Owner Phone: _____ Owner Fax: _____ Owner Email: _____

Home: () () () Work: () () () Mobile: _____

Destination Port Code: _____ Invoice Term Type: _____ Valuation Date: _____ / _____ / _____ Header Valuation Advice No: _____ EFT Payment Indicator: _____ YES NO

Valuation Elements Type:

	Amount	Currency
a. Invoice Total		
b. Overseas Freight		
c. Overseas Insurance		
d. Packing Costs		
e. Foreign Inland Freight		
f. Landing Charges		
g. Transport & Insurance		

Free on Board

Cost Insurance & Freight

PAID UNDER PROTEST INDICATOR You MUST attach a statement of the reason/s for protesting the payment of duty.

AMBER STATEMENT/REASON: If you are uncertain about information included in the declaration, or omission of information from that declaration, and consider that as a result the declaration may be false or misleading in a material particular, you must specify the reason/s for that uncertainty. (Must be included as an attachment)

DECLARATION:

I, _____ *the owner of the goods/agent

of the owner hereby acknowledge that this import declaration of _____ pages is true and correct.

Signature of *the owner of the goods/agent of the owner _____

(Delete which is not applicable) Date: _____ / _____ / _____

Import Declaration (N10) - Transport Details

SECTION B Please complete the section relevant to the mode of transport for your goods along with the Delivery Address details.

Mode of Transport: AIR		Airline Code:	Loading Port:	First Arrival Port:
Discharge Port:	First Arrival Date: / /	Gross Weight:	Gross Weight Unit:	
Line No:	Master Air Waybill No:	No. of Packages: Marks & Numbers Description:		
Line Details				

OR

Mode of Transport: SEA		Vessel Name:	Vessel ID:	Voyage No:	Loading Port:
First Arrival Port:	Discharge Port:	First Arrival Date: / /	Gross Weight	Gross Weight Unit:	
Line No:	Cargo Type:	Container No:	Ocean Bill of Lading No:	House Bill of Lading No:	No. of Packages: Marks & Numbers Description:
Line Details					

OR

Mode of Transport: POST		Parcel Post Card No(s):	Discharge Port:	First Arrival Date: / /
Marks & Numbers Description:		Gross Weight:	Gross Weight Unit:	Number of Packages:

OR

Mode of Transport: OTHER		Customs Receipt for Goods No.:	No. of Packages:	Loading Port:	First Arrival Port:
Discharge Port:	First Arrival Date: / /	Gross Weight:	Gross Weight Unit:		

DELIVERY ADDRESS:

IMPORTANT!
Please complete delivery address details

Name:		Address:	
Locality:	State:	Postcode:	Country: AUSTRALIA
Contact Phone No:			

Import Declaration (N10) - Tariff Details

SECTION C

Line No.:	Supplier ID:	Supplier Name:	
Tariff Classification No.:	Stat. Code:	Related Transaction Indicator: <input type="checkbox"/>	GST Exempt Code:
Goods Description:	Valuation Basis Type:	Treatment Code:	Unit:
Valuation Elements:	Type	Amount	Currency
	Price		
Origin and Preference	Origin Country:	Preference Origin Country:	Preference Scheme Type:
Treatment Instruments	Instrument Type:	Instrument Number:	
Tariff Classification Instruments	Instrument Type:	Instrument Number:	
Additional Information:	AQIS Producer Code:		

Line No.:	Supplier ID:	Supplier Name:	
Tariff Classification No.:	Stat. Code:	Related Transaction Indicator: <input type="checkbox"/>	GST Exempt Code:
Goods Description:	Valuation Basis Type:	Treatment Code:	Unit:
Valuation Elements:	Type	Amount	Currency
	Price		
Origin and Preference	Origin Country:	Preference Origin Country:	Preference Scheme Type:
Treatment Instruments	Instrument Type:	Instrument Number:	
Tariff Classification Instruments	Instrument Type:	Instrument Number:	
Additional Information:	AQIS Producer Code:		

B650(NOV 2010)

13 Internet references

The following is a list of other references found on the internet you may find useful when completing your import declaration:

Attorney-General's Department	www.ag.gov.au
Australian Taxation Office (ATO)	www.ato.gov.au
Department of Agriculture, Fisheries and Forestry (DAFF) Biosecurity	www.daff.gov.au
Department of Broadband, Communications and the Digital Economy	www.dbcde.gov.au
Department of Defence	www.defence.gov.au
Department of Education, Employment and Workplace Relations (DEEWR)	www.deewr.gov.au
Department of the Sustainability, Environment, Water, Population and Communities	www.environment.gov.au
Department of Families, Housing Community Services and Indigenous Affairs (FaHCSIA)	www.fahcsia.gov.au
Department of Finance and Deregulation	www.finance.gov.au
Department of Foreign Affairs and Trade (DFAT)	www.dfat.gov.au
Department of Health and Ageing	www.health.gov.au
Department of Human Services	www.humanservices.gov.au
Department of Immigration and Citizenship (DIAC)	www.immi.gov.au
Department of Industry, Innovation, Science, Research and Tertiary Education	www.innovation.gov.au
Department of the Prime Minister and Cabinet (DPMC)	www.dpmc.gov.au
Department of the Treasury	www.treasury.gov.au
Department of Infrastructure and Transport	www.infrastructure.gov.au
Department of Veterans' Affairs (DVA)	www.dva.gov.au
Safe Work Australia	www.safeworkaustralia.gov.au
Therapeutic Goods Administration (TGA)	www.tga.gov.au
Department of Resources, Energy and Tourism	www.ret.gov.au

Useful Sites

www.unece.com	Provides up to date listings for any UN/Locodes that you require.
www.iccwco.org	Provides a list of current Incoterms.

14 Reference documents

14.1 Customs and Border Protection manuals

This list is not exhaustive:

- Volume 8 – Valuation and Origin
- Volume 13 – Tariff Concessions
- Volume 22 – Dumping and Subsidisation
- Import Clearance Manual – Module 15 Import Declarations Overview
- Import Clearance Manual – Module 16 Import Declaration Nature 10

14.2 Customs Law

This list is not exhaustive:

- *Customs Act 1901*
- *Customs Administration Act 1985*
- *Customs Regulations 1926*
- *Customs (Prohibited Imports) Regulations 1956*
- *Customs Tariff Act 1995*
- *Import Processing Charges Act 2001*

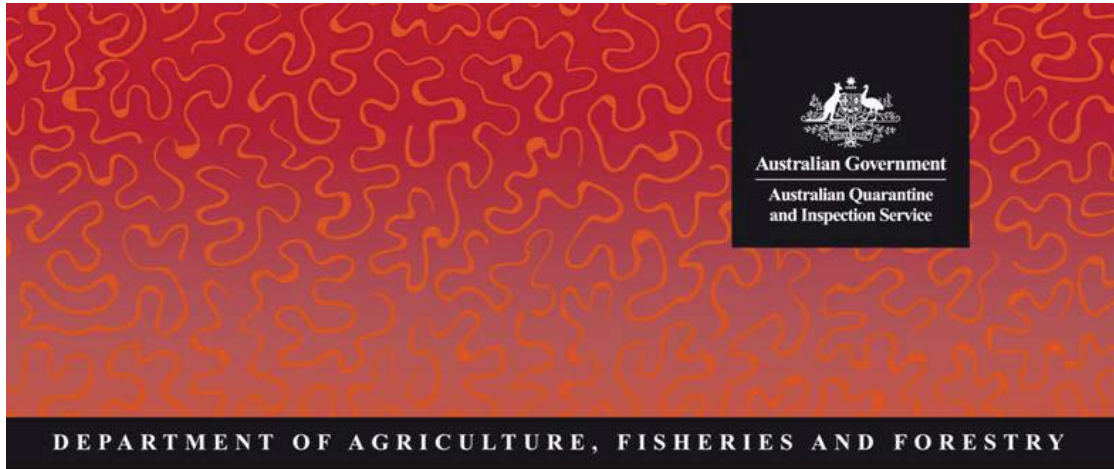
14.3 Customs-Related Law

This list is not exhaustive:

- *A New Tax System (Goods and Services Tax) Act 1999*
- *A New Tax System (Luxury Car Tax) Act 1999*
- *A New Tax System (Wine Equalisation Tax) Act 1999*
- *Commerce (Trade Descriptions) Act 1905*
- *Copyright Act 1968*
- *Crimes Act 1914*
- *Financial Transactions Report Act 1988*
- *Imported Food Control Act 1992*
- *Motor Vehicle Standards Act 1999*
- *Quarantine Act 1908*
- *Trade Marks Act 1995*
- *Wildlife Protection (Regulation of Exports and Imports) Act 1982*

부 록 4

수입신고 서류준비
(Minimum Documentary Requirements Policy)



Minimum Documentary Requirements Policy

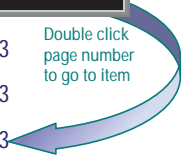
Author: Entry Management Program
Date: July 2010
Version: 1.5
Status: Final
Classification: Unclassified



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INTRODUCTION

1 PURPOSE

The purpose of this document is to define the minimum requirements which must be met by documents presented to AQIS to support risk assessment of imported cargo, whether for quarantine or imported foods purposes.

2 BACKGROUND

The Quarantine Operations Division uses a range of measures to assess the quarantine risk posed by imported goods, including the assessment of documentation and certification accompanying imported goods. This documentation comes from a range of government and commercial sources and in some instances is issued by AQIS.

Based on the assessment of documentation and certification, authorised quarantine officers direct imported goods to either be released or ordered into quarantine for subsequent action. The suitability of documents presented for assessment as part of the import process has previously been assessed against the non-commodity policy outlined under the Broker Accreditation Schemes and a number of ICON Alerts relating to specific document types/classes.

This policy consolidates and expands this information to ensure a consistent approach to assessing documentation presented to AQIS.

3 KEY OUTCOMES

The key outcomes of this policy are as follows:

- 1) Clear minimum requirements for determining the acceptability of documents presented for assessment.
- 2) Clear parameters to establish whether documents presented for assessment are linked to a consignment.
- 3) Clear parameters to establish whether documents presented for assessment are linked to each other.

CONSULTATION

4 INITIAL POLICY DEVELOPMENT

This policy is based on existing requirements for documents presented to AQIS for assessment from ICON, the Broker Accreditation Schemes, the AQIS publication *Cargo Containers: Quarantine Aspects and Procedures* and other internal references.

5 NATIONAL AQIS CONSULTATION

This policy has been circulated for comment through the regional entry processing networks at each iteration and has been revised on the basis of comment provided.

6 INDUSTRY CONSULTATION

This policy has been circulated for comment through the Secretariat of the AQIS Industry Cargo Consultative Committee and has been revised on the basis of comment provided.

7 FINAL ENDORSEMENT

This policy has been endorsed by the National Entry Management Program Manager and the National Cargo Branch Manager.

POLICY

8 DEFINITIONS

Term	Definition
Acceptable treatment provider	AQIS maintains lists of acceptable and unacceptable treatment providers by country on its website at www.aqis.gov.au/treatmentproviders Note: Some offshore treatments can only be performed by treatment providers registered under recognised overseas government programs. This is identified in the treatment options listed in the applicable ICON case.
AQIS approved seed testing laboratory	An ISTA-accredited laboratory in a country which AQIS recognises the government's ISTA accreditation process. A list of AQIS approved seed testing laboratories is available on the AQIS website.
Australian Fumigation Accreditation Scheme (AFAS)	A scheme based on intergovernmental arrangements under which AQIS recognises treatment providers registered by the overseas government as being acceptable treatment providers.
Commercial consignments	A consignment that is imported by or for commercial entities. For quarantine purposes, commercial consignments are not determined on the basis of value or size and small consignments or samples for commercial purposes are therefore considered commercial imports. For imported foods purposes, commercial consignments are determined on the basis of section 7 of the <i>Imported Food Control Act 1992</i> .
Company or Individual Stamp	A seal or stamp accepted in the normal course of business to prove identity of a company or individual on documents.
Company address	Physical address or postal address unless specifically stated otherwise.
Company name	Registered business name and/or trading name.
Customs Entry Threshold	Where goods have a Customs value equal to or greater than the entry threshold as defined in Section 68 of the <i>Customs Act 1901</i> .
Electronic Signature	A digital/electronic representation of a person's signature used in lieu of a handwritten signature to prove identity on documents or contracts.
Export	In this policy, a consignment is considered to be exported either: a) when it is lodged with the freight forwarder, shipping/air line, charter operator or an appointed agent in the country of export, for ultimate destination in Australia; or b) when it is shipped on board the vessel.
ICON	AQIS's import conditions database – www.aqis.gov.au/icon
Import conditions	Import conditions are the requirements which must be satisfied for both quarantine (as outlined in the Import Conditions Database (ICON) or on an individual Import Permit) and for imported foods (as outlined under the <i>Imported Food Control Act 1992</i> and its subordinate legislation).
ISPM 15	International Standards for Phytosanitary Measures No. 15 – <i>Guidelines for Regulating Wood Packaging Material in International Trade</i>
ISTA	International Seed Testing Authority
Marks and Numbers	Batch numbers, serial numbers or other codes (may include company names and addresses) present on the goods or packaging of goods which enable them to be identified.

MINIMUM DOCUMENTARY REQUIREMENTS POLICY

Non-commercial consignments	<p>A consignment that is imported for the private use (i.e. not commercial or retail purposes) of the importer.</p> <p>For imported foods purposes, consignments for private use are determined on the basis of section 7 of the <i>Imported Food Control Act 1992</i>.</p> <p>Note: Import conditions for some goods stipulate maximum quantities which may be imported for personal use.</p>
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9 OVERARCHING REQUIREMENTS APPLICABLE TO ALL DOCUMENTS

The following general requirements must be met for all documentation when presented to AQIS as part of the import process.

COMPLETE

All prescribed information required to be on a document must be present and complete. A list of prescribed information for each class of document is provided at section 12 of this policy.

LEGIBLE

All prescribed information required to be on a document must be legible.

VALID

Many documents, such as AQIS import permits, are subject to a validity period. Presented documents must comply with the validity requirements specified for that class of document.

IN ENGLISH

All prescribed information required to be on a document must be in English. Exceptions to this rule include:

- Company letterheads need not be translated into English but must be in English characters.
- Commercial, Transport and Government Certification that are required to comply with the International Standard Formats (see pg 7)

Where a document cannot be provided in English, an affidavit from that country's consulate in Australia, from the Australian Embassy in the country of origin or from a translator accredited by the National Accreditation Authority for Translators and Interpreters Ltd (NAATI) may be accepted.

FREE FROM ERASURES AND NON CERTIFIED ALTERATIONS

All prescribed information on a document must be free from erasures and alterations unless endorsed by the issuer of the document. The only acceptable endorsement is a company/government stamp or seal and the signature of a company employee applied adjacent to the alteration.

MULTIPLE PAGED DOCUMENTS

Where a document is required to have an individual reference number (e.g. government certificate number) and is greater than one page in length, the reference number must appear on each page of the document. Similarly, where a multiple paged document requires AQIS endorsement, it must be stamped with an AQIS stamp/seal, signed and dated by an AQIS officer on each page.

POLICY

8 DEFINITIONS

Term	Definition
Acceptable treatment provider	AQIS maintains lists of acceptable and unacceptable treatment providers by country on its website at www.aqis.gov.au/treatmentproviders Note: Some offshore treatments can only be performed by treatment providers registered under recognised overseas government programs. This is identified in the treatment options listed in the applicable ICON case.
AQIS approved seed testing laboratory	An ISTA-accredited laboratory in a country which AQIS recognises the government's ISTA accreditation process. A list of AQIS approved seed testing laboratories is available on the AQIS website.
Australian Fumigation Accreditation Scheme (AFAS)	A scheme based on intergovernmental arrangements under which AQIS recognises treatment providers registered by the overseas government as being acceptable treatment providers.
Commercial consignments	A consignment that is imported by or for commercial entities. For quarantine purposes, commercial consignments are not determined on the basis of value or size and small consignments or samples for commercial purposes are therefore considered commercial imports. For imported foods purposes, commercial consignments are determined on the basis of section 7 of the <i>Imported Food Control Act 1992</i> .
Company or Individual Stamp	A seal or stamp accepted in the normal course of business to prove identity of a company or individual on documents.
Company address	Physical address or postal address unless specifically stated otherwise.
Company name	Registered business name and/or trading name.
Customs Entry Threshold	Where goods have a Customs value equal to or greater than the entry threshold as defined in Section 68 of the <i>Customs Act 1901</i> .
Electronic Signature	A digital/electronic representation of a person's signature used in lieu of a handwritten signature to prove identity on documents or contracts.
Export	In this policy, a consignment is considered to be exported either: a) when it is lodged with the freight forwarder, shipping/air line, charter operator or an appointed agent in the country of export, for ultimate destination in Australia; or b) when it is shipped on board the vessel.
ICON	AQIS's import conditions database – www.aqis.gov.au/icon
Import conditions	Import conditions are the requirements which must be satisfied for both quarantine (as outlined in the Import Conditions Database (ICON) or on an individual Import Permit) and for imported foods (as outlined under the <i>Imported Food Control Act 1992</i> and its subordinate legislation).
ISPM 15	International Standards for Phytosanitary Measures No. 15 – <i>Guidelines for Regulating Wood Packaging Material in International Trade</i>
ISTA	International Seed Testing Authority
Marks and Numbers	Batch numbers, serial numbers or other codes (may include company names and addresses) present on the goods or packaging of goods which enable them to be identified.

LETTERHEAD/COMPANY STAMP OR SEAL

Those documents required by AQIS which are not covered by international standards must be provided on the issuing company's letterhead. The only acceptable substitute for a letterhead is the issuing company's stamp or seal. The letterhead, company stamp or seal must include the company's name and address. Documents to be presented in line with this requirement include:

- Packing Declarations (including Annual Packing Declarations)
- Container Cleanliness Declarations
- Packing List/Sheet/Slips
- Treatment Certificates
- Manufacturers' Declarations
- Exporter Declarations
- Vessel Cleanliness Certificates
- Vessel Cleanliness Inspection Report

Note: Packing List/Sheet/Slips do not need to be on letterhead but must identify the company that issued them.

AQIS ENDORSED DOCUMENTS

In addition to other requirements, those documents requiring endorsement by AQIS must be stamped with an AQIS seal/stamp, signed and dated by a Quarantine Officer. Such documents include:

- Rural Tailgate Exemptions
- Annual Packing Declarations
- Declaration/Notice of Intent to Export

AQIS ISSUED DOCUMENTS

AQIS issues a number of documents to facilitate clearance of imported goods. Such documents include:

- Low Risk Wooden Article Status Approvals
- Import Permits
- Clearance Letters

These documents must be on AQIS letterhead and endorsed with an AQIS seal/stamp, signed and dated by a Quarantine Officer.

Note: Import permits are not required to be presented for documentary assessment as the permit number is sufficient for AQIS to undertake the documentary assessment process.

11 ORIGINAL COPIES (WHERE APPLICABLE)

AQIS does not routinely require original documentation to be presented other than phytosanitary and veterinary certificates for specific commodities.

Original documents must be presented when this is required under the import conditions.

Note: AQIS reserves the right to request original documentation to be presented as required.

Where presentation of an original document is required but cannot be presented in the AQIS regional office processing an entry, the original document is to be presented to the local AQIS regional office to be endorsed with an AQIS seal/stamp and signed and dated by a Quarantine Officer. An electronically submitted copy of the endorsed document will then be accepted.

12 CONSIGNMENT SPECIFIC DOCUMENTATION

AQIS relies on consignment specific documentation to support quarantine risk assessments for imported cargo. Commodity specific information requirements and supporting documentation are outlined in the AQIS Import Conditions Database ([ICON](#)) and individual Import Permits. Non-commodity information requirements are outlined in the Non-Commodity Information Requirements Policy.

Each class of document has specified minimum requirements which must be met for the document to be accepted by AQIS. The requirements for each document are outlined below:

TRANSPORT DOCUMENTATION

ADVISORY INFORMATION FOR A BILL OF LADING

A Bill of Lading should contain the following in line with standard international trade requirements as specified by the International Chamber of Shipping:

- Individual Bill of Lading Number
- Shipping Line's details
- Consignor/Shipper/Export details (including name and address)
- Consignee details (may be "To Order")
- Vessel and Voyage Details
- Load Port and Discharge Port
- Weight, volume and description of the goods

Additionally, a Bill of Lading may include:

- Container number (if goods are containerised)
- Commercial Reference numbers, such as invoice or order numbers
- Shipped on Board date
- Marks and numbers to identify goods, such as serial numbers or batch numbers

ADVISORY INFORMATION FOR AN AIR WAYBILL

An Air Waybill should contain the following in line with standard international trade requirements as specified by the International Air Transport Association (IATA):

- Individual Air Waybill Number
- Consignor details (including name and address)
- Consignee details (may be "To Order")
- Flight carrier and flight number
- Load Port, Discharge Port and Final Destination Port
- Country of Origin
- Weight, volume and description of the goods

Additionally, an Air Waybill may include:

- Commercial Reference numbers, such as invoice or order numbers
- Marks and numbers to identify goods, such as serial numbers or batch numbers

COMMERCIAL DOCUMENTATION

ADVISORY INFORMATION FOR A COMMERCIAL INVOICE

A commercial invoice should contain the following in line with standard international trade requirements and practice:

- Supplier and Purchaser details (including name and physical address)
- Commercial reference numbers, such as invoice or order numbers

- Quantity and description of the goods

ADVISORY INFORMATION FOR A PACKING LIST/SHEET/SLIP

A Packing List should contain the following information:

- Supplier and Purchaser details
- Commercial reference numbers, such as invoice or order numbers
- Description and quantity of the goods

GOVERNMENT TO GOVERNMENT DOCUMENTATION

Further to the overarching international requirements for government to government certification, AQIS has the following additional requirements:

- The certificate must have been issued and dated within the last 6 months unless otherwise specified;
- Be sealed with the stamp/seal of the issuing National Competent Authority; and
- Contain the correct statement/s as required by the import conditions.

INFORMATION FOR VETERINARY/GOVERNMENT CERTIFICATION

International requirements for Veterinary/Government Certification are outlined on the website of the World Organisation for Animal Health (www.oie.int), according to species of origin:

- For Veterinary Certificates for **terrestrial** animals and their products, refer to the OIE Terrestrial Code Certification Procedures.
- For Veterinary Certificates for **aquatic** animals and their products, refer to the OIE Aquatic Code Certification Procedures.

INFORMATION FOR A PHYTOSANITARY CERTIFICATE

International requirements for Phytosanitary Certification are outlined on the website of the International Plant Protection Convention (www.ippc.int) in the International Standards for Phytosanitary Measures (ISPM) No. 12: Guidelines for Phytosanitary Certificates.

AQIS ISSUED DOCUMENTATION

PRESCRIBED REQUIREMENT FOR A RURAL TAILGATE EXEMPTION

A Rural Tailgate Exemption may only be used for goods which are to be transported to the premises to which it applies.

PRESCRIBED REQUIREMENT FOR AN IMPORT PERMIT

An Import Permit may only be used by (or on behalf of) the person or entity named as the importer and must be valid at the time the cargo is landed.

PRESCRIBED REQUIREMENT FOR A CLEARANCE LETTER

A Clearance Letter must be valid at the time it is presented for assessment.

PRESCRIBED INFORMATION FOR A LOW RISK WOODEN AND RELATED ARTICLE (LRWRA) STATUS APPROVAL

A Low Risk Wooden and Related Article Approval Letter must be valid at the time it is presented.

AQIS ENDORSED DOCUMENTATION**PRESCRIBED INFORMATION FOR A DECLARATION/NOTICE OF INTENT TO EXPORT**

A Declaration/Notice of Intent to Export must contain:

- The assigned AQIS pre-clearance number;
- Participant/Exporter/Packing House that requested pre-clearance;
- Inspection Location;
- Pallet card numbers and packing house;
- Any declaration required by the import conditions; and
- Statement indicating pass/fail of pre-clearance inspection.

NON-COMMODITY DOCUMENTATION**PRESCRIBED INFORMATION FOR ALL NON-COMMODITY DOCUMENTATION**

Required statements for non-commodity concerns are identified by cargo type in the Non-Commodity Information Requirements Policy. Non-Commodity documents on which these statements may appear are:

- Packing Declarations (annual or consignment specific); and
- Container Cleanliness Declarations.

Note: Cleanliness declarations may be made on the packing declaration.

PRESCRIBED INFORMATION FOR ANNUAL PACKING DECLARATIONS

Annual Packing Declarations must:

- Identify the cargo type as either FCL or LCL
- Contain all statements required by the Non-Commodity Information Requirements Policy;
- Be issued by the packer or supplier of the goods; and
- Be stamped with an AQIS seal/stamp, signed and dated by a Quarantine Officer.

Validity Requirements: Annual Packing Declarations are valid for 12 months from the date of issue (**not the date of endorsement**) and must be valid at the time the import declaration is assessed by the AQIS officer or assessed and lodged by the Broker.

PRESCRIBED INFORMATION FOR CONSIGNMENT SPECIFIC PACKING DECLARATIONS

Packing Declarations must:

- Identify the cargo type as either FCL or LCL
- Contain all statements required by the Non-Commodity Information Requirements Policy; and
- Be issued by the packer or supplier of the goods.

PRESCRIBED INFORMATION FOR CONTAINER CLEANLINESS DECLARATIONS

Container Cleanliness Declarations must:

- Contain all statements required by the Non-Commodity Information Requirements Policy; and
- Be issued by the packer or supplier of the goods.

PRESCRIBED INFORMATION FOR A VESSEL CLEANLINESS INSPECTION REPORT

A Vessel Inspection Cleanliness Report must contain:

- A completed Hold Cleanliness Checklist (as found in the Imported Bulk Cargo Fertiliser Protocols – Attachment 5)
- Vessel Name and Call Sign;
- Inspection Time and Date
- And should contain a statement as follows:
 - *“We hereby certify that we have carried out the pre-load Vessel Cleanliness Survey Inspection as per the Hold Cleanliness Checklist and Guidelines and to the specifications of the Charterer”*; and
- Be issued only by a qualified marine surveyor.

PRESCRIBED INFORMATION FOR A VESSEL CLEANLINESS CERTIFICATE

A Vessel Inspection Cleanliness Certificate must contain:

- Vessel Name and Call Sign;
- Inspection Time and Date
- A statement indicating that “all vessel holds were inspected and found clean and dry with no previous cargo residues and suitable to load the intended cargo”; and
- Be issued only by a qualified marine surveyor.

OTHER DOCUMENTATION

PRESCRIBED INFORMATION FOR A MANUFACTURER’S OR EXPORTER’S DECLARATION

Manufacturer’s declarations will only be accepted from the company that manufactured the goods and may be issued by the individual manufacturing site or head office within the country of export. Declarations made by suppliers, wholesalers or other parties will not be accepted.

Exporter’s declarations will only be accepted from the company that exported the goods.

A manufacturer’s or exporter’s declaration must:

- Unless otherwise specified have been issued within the last 6 months;
- Contain the correct statement/s as required by the import conditions; and
- Be specific to the product and consignment.

Note: Declarations accompanying non-commercial/personal consignments do not need to be specific to the consignment.

PRESCRIBED INFORMATION FOR A GOVERNMENT ENDORSED DECLARATION

Where a declaration is required to be endorsed by the government of the exporting country, in addition to the above requirements the declaration must also:

- Be signed and dated by a Government Officer within the last 6 months (unless otherwise specified);
- Include the Government Officer’s name and title; and
- Be sealed with the stamp/seal of the applicable Government Department.

PRESCRIBED INFORMATION FOR TREATMENT CERTIFICATES

Certificates attesting to the performance of offshore quarantine treatments require both the following overarching information and additional information for the relevant class of treatment as follows.

Import conditions for some commodities (predominantly timber products) also require specific information to be provided on a treatment certificate for it to be accepted.

REQUIREMENTS FOR ALL TREATMENT CERTIFICATES

- Treatment Provider's letterhead including name and physical address;
- Description of goods/packaging treated;
- Quantity/volume of goods/packaging treated; and
- Date treatment was performed; and
- Any statement as required by the import conditions.

Where AQIS has arrangements with overseas governments (such as the Australian Fumigation Accreditation Scheme - [AFAS](#)), treatment certificates must include:

- the government scheme under which the treatment provider has been registered; and
- the treatment provider's registration number.

Validity Requirements: All treatments must be performed by an acceptable treatment provider within the mandated timeframe prior to export as outlined in the applicable import conditions.

ADDITIONAL REQUIREMENTS BY TREATMENT TYPE

Fumigations

- Name of fumigant;
- Dosage expressed as mass per volume – e.g. grams per cubic metre;
- Minimum temperature and pressure (if applicable); and
- Duration

Additional Requirements for Methyl Bromide Fumigations

- For treatment providers that are registered under AFAS, treatment certificates **must** include the information required by Appendix 5 of the [AQIS Methyl Bromide Fumigation Standard](#);
- For treatment providers that are *not* registered under AFAS, treatment certificates **must** include either the plastic wrapping information required by Appendix 5 of the [AQIS Methyl Bromide Fumigation Standard](#) or one of the following Plastic Wrapping Declarations:
 - "Plastic wrapping has not been used in this consignment"; or
 - "This consignment has been fumigated before application of plastic wrapping"; or
 - "Plastic wrapping used in this consignment conforms to the AQIS wrapping and perforation standard as found in the AQIS Methyl Bromide Fumigation Standard".

Permanent Preservative Treatments

- Statement attesting to treatment in accordance with AQIS requirements as outlined in the applicable import conditions;
- Name of preservative (where required);
- Chemical composition of preservative; and
- Loading of preservative expressed as:
 - % mass/mass based on oven dried mass of treated wood; or
 - mass per volume (net dry salt retention).
- Plywoods and Veneers Only:
 - Veneer thickness

Gamma Irradiation

- Dosage in kGray or Mrad

Heat Treatments

- Statement to reflect temperature was measured at the core of the product;
- Temperature in °Celsius or °Fahrenheit; and
- Statement that the required temperature was maintained for no less than the minimum duration.

Kiln Drying

- Statement to reflect temperature was measured at the core of the product;
- Temperature in °Celsius or °Fahrenheit;
- Statement that the required temperature was maintained for no less than the minimum duration; and
- Timber Thickness.

PRESCRIBED INFORMATION FOR A SEED ANALYSIS CERTIFICATE

In line with ISTA requirements, Seed Analysis Certificates must contain the following information:

- Weight of the bulk sample;
- Weight of the working sample examined;
- Endorsement that the sample was drawn in accordance with ISTA rules from an identified seed lot by a person licensed by the seed laboratory to obtain seed samples for submission to the seed laboratory;
- The botanical name of each identified species of seed found in the sample (any unidentified genera or species are to be recorded as such); and
- The percentage of any soil particles or ergot found in the sample.

Validity Requirement: Seed analysis certificates will only be accepted if issued by an AQIS approved seed testing laboratory.

PRESCRIBED INFORMATION FOR A PREFERENTIAL TARIFF CERTIFICATE/CERTIFICATE OF ORIGIN

Preferential Tariff Certificates/Certificates of Origin should contain the following information:

- Exporter details;
- Consignee details; and
- Description of the goods.

PRESCRIBED INFORMATION FOR A LETTER OF CREDIT

Letters of Credit should contain the following information:

- Issuing bank details;
- Buyer details;
- Seller details;
- Value of the credit; and
- Description of the goods.

13 REPORTING

PREVIOUSLY ACCEPTED DOCUMENTS

Where the application of this policy would prevent a previously acceptable document from being accepted, the AQIS Officer is to consult their supervisor prior to contacting the Entry Management Program for clarification.

14 MONITORING

NEW DOCUMENT CLASS

When a new document class or type is created, it is to be reviewed against and incorporated into this policy by the Quarantine Operations Division – Canberra to ensure the requirements of the policy can continue to be met.

PERIODIC REVIEW

This policy will be reviewed by the Quarantine Operations Division – Canberra on a bi-annual basis to ensure it remains fit for purpose.

15 OTHER CONSIDERATIONS

NON COMMODITY INFORMATION REQUIREMENTS

Applicable statements for non commodity concerns must be as per the 'Non-Commodity Information Requirements Policy'. Example templates of acceptable documentation are provided on the AQIS website at <http://www.daffa.gov.au/aqis/import/general-info/co-reg/acceptable-docs>.

CO-REGULATION IMPORT SCHEMES

This policy document should be read in conjunction with the following Co-regulation Schemes:

- Broker Accreditation Schemes for Non-Commodity concerns
- Automatic Entry Processing (AEP) for Commodities Scheme
- Empty Container Scheme

IMPORT CONDITION REQUIRED STATEMENTS/INFORMATION

AQIS import conditions may require specific statements to appear on documentation associated with imported cargo. Refer to the relevant import conditions case in the AQIS Import Conditions database (ICON) or the applicable import permit for further information.

VERSION HISTORY

Version	Description and reason	Author	Date
0.1-1.1	Document development and finalisation	Entry Management Project Team and Sea Cargo Unit	Aug 07 – Feb 09
1.2	Add export definition (pg 5); identify AFAS requirements (pg13); clarify Plastic Wrapping declaration (pg 13)	Sea Cargo Unit	June 09
1.3	Remove specific reference to permanent preservative treatment AS1604 and incorporate under generic reference in the same section (pg13)	Sea Cargo Unit	June 09
1.4	Replace the word Must with Should in relation to statements.	Entry Management Program	Oct 09
1.5	6 month review of policy – amendments made at the request of regions and industry. List of amendments available on the AQIS website.	Entry Management Program	July 10

부 록 5

검사기관 지정제도 신청서 양식

Imported Food Inspection Scheme Laboratory Nomination Form

Step 1. Contact the laboratory before filling in the below form to check if they are able to perform the tests required (listed on the Food Control Certificate), and if they are able to collect your samples from the Imported Food collection point.

Step 2. Fill in the form below

Step 3. Email the form directly to the nominated laboratory. **Only one form per entry will be accepted.**

PLEASE NOTE: The importer/owner is responsible for paying the laboratory test costs. Some laboratories may require a deposit prior to testing.

	Laboratories	Contact	Contact phone number	Service area
<input type="checkbox"/>	Advanced Analytical Australia	sydney@advancedanalytical.com.au brisbane@advancedanalytical.com.au perth@advancedanalytical.com.au	Sydney: (02) 9888 9077 Brisbane: (07) 3268 1228 Perth: (08) 9325 9799	Australia wide
<input type="checkbox"/>	Agrifood Technology	Doreen.Fernandez@agrifood.com.au	Melbourne: (03) 9742 0589	Australia wide
<input type="checkbox"/>	DMG Microlabs	lab@dmgmicrolabs.com.au	Brisbane: (07) 3902 0575	Queensland only
<input type="checkbox"/>	DTS Food Laboratories	sales@dtsfoodlabs.com.au	Melbourne: (03) 8371 7600	All states & territories except South Australia
<input type="checkbox"/>	EML Pty Ltd	sydney@eml.com.au melbourne@eml.com.au	Sydney: (02) 9684 3000 Melbourne: (03) 9836 1999	All states & territories except South Australia
<input type="checkbox"/>	EML QLD Consulting Services	brisbane@emlqld.com.au	Brisbane: (07) 38483622	Queensland only
<input type="checkbox"/>	National Measurement Institute	food@measurement.gov.au	Melbourne: (03) 9644 4888	Australia wide
<input type="checkbox"/>	OMIC Australia	info@omicaustralia.com.au	Melbourne: (03) 9329 6355	All states & territories except South Australia
<input type="checkbox"/>	Silliker Australia	sales@silliker.com.au	Melbourne: (03) 8878 2100 Perth: (08) 9227 6499 Sydney: (02) 8718 6888	All states & territories except South Australia
<input type="checkbox"/>	Sonic Food and Water Testing	rjs@bsp.com.au	Sydney: (02) 4734 6580	NSW only
<input type="checkbox"/>	Symbio Alliance	admin@symbioalliance.com.au	Brisbane: (07) 3340 5700 Melbourne: 1300 703 166	Queensland & Victoria only

(Note: double click box and mark "checked"):

Do you nominate this laboratory for all future consignments?

Yes No

Indicate your role by checking the appropriate box.

Importer Authorised agent

As the owner or duly authorised agent I have nominated the laboratory as indicated above.

Importer Company Name			
Name of owner or authorised agent			
Contact Phone Number		Entry No	
Contact Email address			
Region*		Date	

*The regional office where your entry is being processed

Both the laboratory report and the invoice will be sent to the email address provided above. If you would like these to go to a different address, please fill in the details below.

Invoice Report

Contact Name	
Contact address / phone number	

NOTE: All pages of this form must be forwarded to the laboratory.

Laboratory use only

Laboratory must confirm whether they accept this nomination on an ongoing basis, or for this consignment only.

On-going This consignment only

The ongoing nomination will only be recorded by the DAFF Imported Food office if both the laboratory and the importer indicate agreement by checking the relevant boxes.

Laboratory Contact Name	Laboratory	Date

Email the completed form to the relevant regional office.

Email Qld/NT	Email NSW	Email Vic/Tas	Email SA	Email WA
gldfood@daff.gov.au	nswimpfood@daff.gov.au	vicimpfood@daff.gov.au	saifsp@daff.gov.au	waimpfood@daff.gov.au

부 록 6

식품기준(Food Standard) 목차

호주 뉴질랜드 식품기준청 제공 식품기준코드(Food Standard Code) 목차¹⁾

Chapter 1. General Food Standards

PART 1.1 Preliminary

Standard 1.1.1

Preliminary Provisions - Application, Interpretation and General Prohibitions

Standard 1.1.2

Supplementary Definitions for Foods

PART 1.1A Transitional Standards

Standard 1.1A.2

Transitional Standard for Health Claims

Standard 1.1A.6

Transitional Standard for Special purposes Foods (including Amino Acid Modified Foods) (New Zealand Only)

PART 1.2 Labelling and other Information Requirements

Standard 1.2.1

Application of Labelling and Other Information Requirements

Standard 1.2.2

Food Identification Requirements

Standard 1.2.3

Mandatory Warning and Advisory Statements and Declarations

Standard 1.2.4

Labelling of Ingredients

Standard 1.2.5

Date Marking of Packaged Food

¹⁾ <http://www.foodstandards.gov.au/foodstandards/foodstandardscode.cfm>

Standard 1.2.6

Directions for Use and Storage

Standard 1.2.7

Reserved (Representations about Food)

Standard 1.2.8

Nutrition Information Requirements

Standard 1.2.9

Legibility Requirements

Standard 1.2.10

Characterising Ingredients and Components of Food

Standard 1.2.11

Country of Origin Requirements

PART 1.3 Substances Added to Food

Standard 1.3.1

Food Additives

Standard 1.3.2

Vitamins and Minerals

Standard 1.3.3

Processing Aids

Standard 1.3.4

Identity and Purity

PART 1.4 Contaminants and Residues

Standard 1.4.1

Contaminants and Natural Toxicants

Standard 1.4.2

Maximum Residue Limits (Australia Only)

Standard 1.4.3

Articles and Materials in Contact with Food

Standard 1.4.4

Prohibited and Restricted Plants and Fungi

PART 1.5 Foods Requiring Pre-Market Clearance

Standard 1.5.1

Novel Foods

Standard 1.5.2

Food Produced Using GeneTechnology

Standard 1.5.3

Irradiation of Food

PART 1.6 Microbiological and Processing Requirements

Standard 1.6.1

Microbiological Limits for Food

Standard 1.6.2

Processing Requirements (Australia Only)

Chapter 2 Food Product Standards**PART 2.1 Cereals**

Standard 2.1.1

Cereals and Cereal Products

PART 2.2 Meat, Eggs and Fish

Standard 2.2.1

Meat and Meat Products

Standard 2.2.2

Egg and Egg Products

(To commence 26 November 2012)

Standard 2.2.3

Fish and Fish Products

PART 2.3 Fruits and Vegetables

Standard 2.3.1

Fruit and Vegetables

Standard 2.3.2

Jam

PART 2.4 Edible Oils

Standard 2.4.1

Edible Oils

Standard 2.4.2

Edible Oils Spreads

PART 2.5 Dairy Products

Standard 2.5.1

Milk

Standard 2.5.2

Cream

Standard 2.5.3

Fermented Milk Products

Standard 2.5.4

Cheese

Standard 2.5.5

Butter

Standard 2.5.6

Ice Cream

Standard 2.5.7

Dried Milks, Evaporated Milks and Condensed Milks

PART 2.6 Non-alcoholic Beverages

Standard 2.6.1

Fruit Juice and Vegetable Juice

Standard 2.6.2

Non-Alcoholic Beverages and Brewed Soft Drinks

Standard 2.6.3

Kava

Standard 2.6.4

Formulated Caffeinated Beverages

PART 2.7 Alcoholic Beverages

Standard 2.7.1

Labelling of Alcoholic Beverages and Food Containing Alcohol

Standard 2.7.2

Beer

Standard 2.7.3

Fruit Wine and Vegetable Wine

Standard 2.7.4

Wine and Wine Product

Standard 2.7.5

Spirits

PART 2.8 Sugars and Honey

Standard 2.8.1

Sugars

Standard 2.8.2

Honey

PART 2.9 Special Purpose Foods

Standard 2.9.1

Infant Formula Products

Standard 2.9.2

Foods for Infants

Standard 2.9.3

Formulated Meal Replacements and Formulated Supplementary Foods

Standard 2.9.4

Formulated Supplementary Sports Foods

Standard 2.9.5

Reserved (Medical Foods)

Standard 2.9.6

Reserved (Foods Formulated for Special Diets)

Standard 2.9.7

Reserved (Macronutrient Modified Foods)

PART 2.10 Standards for Other Food

Standard 2.10.1

Vinegar and Related Products

Standard 2.10.2

Salt and Salt Products

Standard 2.10.3

Chewing Gum

Chapter 3 Food Safety Standards (Australia Only)

PART 3.1 Preliminary

Standard 3.1.1

Interpretation and Application

PART 3.2 Food Safety Requirements

Standard 3.2.1

Food Safety Programs

Standard 3.2.2

Food Safety Practices and General Requirements

Standard 3.2.3

Food Premises and Equipment

PART 3.3

Standard 3.3.1

Food Safety Programs for Food Service to Vulnerable Persons

Chapter 4 Primary Production Standards (Australia Only)

부 록 7

식품표시 포스터(요거트)

Food Labels What do they mean?

1 Nutrition information panel.

Most packaged foods must have a nutrition information panel. The information must be presented in a standard format which shows the amount per serve and per 100g (or 100ml if liquid) of the food. Examples of a nutrition information panel and the nutrients that have to be listed in the nutrition information have been outlined below.

There are a few exceptions to requiring a nutrition information panel such as:

- very small packages which are about the size of a larger chewing gum packet
- foods with no significant nutritional value (such as a single herb or spice), tea, and coffee
- foods sold unpackaged (unless a nutrition claim is made)
- foods made and packaged at the point of sale, for example bread made in a local bakery.

NUTRITION INFORMATION		
Serving per package: 3		
Serving Size: 150g		
	Quantity per Serving	Quantity per 100g
Energy	698kJ	465kJ
Protein	4.2g	2.8g
Fat, total	7.4g	4.9g
- Saturated	4.5g	3.0g
Carbohydrate, total	18.6g	12.4g
- Sugars	18.6g	12.4g
Sodium	96mg	64mg

*Percentage of recommended dietary intake

Ingredients: Whole milk, concentrated skim milk, sugar, banana (8%), strawberry (6%), grape (4%), peach (2%), pineapple (2%), gelatine, culture, thickener (1442).

All quantities above are averages

2 Percentage labelling.

Packaged foods have to carry labels which show the percentage of the key or characterising ingredients or components in the food product. This will enable you to compare similar products. The characterising ingredient for this fruit salad yoghurt is fruit and you can see from the ingredient list that it is banana 8%, strawberry 6%, grape 4%, peach 2%, and pineapple 2%. An example of a percentage of a characterising component would be the amount of cocoa solids in chocolate. Some foods, such as 'white bread' or 'cheese', have no characterising ingredients.

3 Name or description of the food.

Foods must be labelled with an accurate name or description, for example fruit yoghurt must contain fruit. If it were to contain fruit flavouring rather than real fruit, the label would need to say 'fruit flavoured yoghurt'.

4 Food recall information.

Considering the number of foods available, recalls of unsafe or unsuitable foods are uncommon. Food labels must have the name and business address in Australia or New Zealand of the manufacturer or importer, as well as the lot identification of the food (or date coding). This makes food recalls, on the rare occasion that they are necessary, more efficient and effective. In Australia each year there are about 70 food recalls, most of which are precautionary and due to the food manufacturer identifying a problem from their own testing.

Details of Australian recalls are on the Food Standards Australia New Zealand website at www.foodstandards.gov.au. New Zealand recalls are on the New Zealand Food Safety Authority website www.nzfsa.govt.nz.

5 Information for allergy sufferers.

Some foods, food ingredients or components of an ingredient can cause severe allergic reactions in some people – this is known as anaphylaxis. Foods such as peanuts, tree nuts (e.g. cashews, almonds, walnuts), shellfish, finned fish, milk, eggs, sesame and soybeans and their products, when present in food, may cause severe allergic reactions and must be declared on the label however small the amount. Gluten is also included in this list but the caution is more for those with Coeliac Disease rather than allergy. Those who are wheat allergic must stay away from all wheat including gluten. In addition, foods containing sulphite preservatives must be labelled as containing sulphites if they have 10 milligrams per kilogram or more of added sulphites. This is the level that may trigger asthma attacks in some asthmatics.

For more information on food allergies see the Anaphylaxis Australia website www.allergyfacts.org.au or Allergy New Zealand www.allergy.org.nz.



3 Name or description of the food

1 Nutrition information panel

7 Ingredient list

2 Percentage labelling

9 Food additives

12 Country of origin

4 Food recall information

6 Date marking

8 Labels must tell the truth

10 Legibility requirements

5 Information for allergy sufferers

6 Date marking.

Foods with a shelf life of less than two years must have a 'best before' date. It may still be safe to eat those foods after the best before date but they may have lost quality and some nutritional value. Those foods that should not be consumed after a certain date for health and safety reasons must have a 'use by' date. An exception is bread which can be labelled with a 'baked on' or 'baked for' date if its shelf life is less than seven days.

7 Ingredient list.

You will usually find the ingredient list on the back of the product. Ingredients must be listed in descending order (by ingoing weight). This means that when the food was manufactured the first ingredient listed contributed the largest amount and the last ingredient listed contributed the least, compared to the other ingredients. So, if fat, sugar or salt are listed near the start of the list the product contains a greater proportion of these ingredients.

8 Labels must tell the truth.

Suppliers must label food products with accurate weights and measure information. Weights and measure declarations are regulated by Australian State and Territory and New Zealand Government fair trading agencies. Fair trading laws and food laws in Australia and New Zealand require that labels do not misinform through false, misleading or deceptive representations. For example, a food with a picture of strawberries on the label must contain strawberries.

11 Directions for use and storage

9 Food additives.

Food additives have many different purposes, including making processed food easier to use or ensuring food is preserved safely. They may come from a synthetic or a natural source. For example, emulsifiers prevent salad dressings from separating into layers and preservatives help to keep food safe or fresh longer. All food additives must have a specific use, must have been assessed and approved by FSANZ for safety and must be used in the lowest possible quantity that will achieve their purpose.

Food additives must be identified, usually by a number, and included in the ingredients list. This allows those people that may be sensitive to food additives to avoid them. A thickener has been used in this yoghurt - its additive number is 1442. A full list of numbers and additives can be obtained from the FSANZ website. Some additives are derived from food allergens which must be identified, for example lecithin (soy).

10 Legibility requirements.

Any labelling requirement legally required in the Food Standards Code must be legible, prominent, and distinct from the background and in English. The size of the type in warning statements must be at least 3mm high, except on very small packages.

11 Directions for use and storage.

Where specific storage conditions are required in order for a product to keep until its 'best before' or 'use by' date, manufacturers must include this information on the label. For example, 'This yoghurt should be kept refrigerated at or below 4°C'.

12 Country of origin.

Australia and New Zealand have different country of origin labelling requirements. In Australia, packaged, and some unpackaged, foods must state the country where the food was made or produced. This could just be identifying the country where the food was packaged for retail sale and, if any of the ingredients do not originate from that country, a statement that the food is made from imported or local and imported ingredients. Australian legislation also lays down rules about 'Product of Australia', which means it must be made in Australia from Australian ingredients, and 'Made in Australia', which means it is made in Australia with significant imported ingredients. In New Zealand, country of origin requirements only apply to wines.



For more information

There is more information about food labelling on the FSANZ website www.foodstandards.gov.au or in the book *Choosing the Right Stuff: the official shoppers' guide to food additives and labels, kilograms and fat content* published by Murdoch Books and available at all good bookshops. For expert nutrition and dietary advice contact your family doctor or an accredited practising dietitian.

You can find a dietitian in a number of ways:

In Australia:

Contact Nutrition Australia at www.nutritionaustralia.org

Visit the 'Find a dietitian section' of the Dietitians Association of Australia's website www.dia.asn.au, check the Yellow Pages or call 1800 812 942 to find an Accredited Practising Dietitian near you.

In New Zealand:

Contact the New Zealand Nutrition Foundation on (09) 469 3417, email nznfn@nutrition.org.nz or website www.foodworks.co.nz/nutritionfoundation

Visit the 'Find a Dietitian' section of the New Zealand Dietetic Association's website at www.dietitians.org.nz or check the Yellow Pages.

Disclaimer: This poster has been produced as a guide to consumers only. Industry and enforcement agencies should refer to the Food Standards Code.

부 록 8

Working Tariff 2012



Australian Government
Australian Customs and
Border Protection Service

COMBINED AUSTRALIAN CUSTOMS TARIFF NOMENCLATURE AND STATISTICAL CLASSIFICATION

ISSUED BY THE AUSTRALIAN CUSTOMS AND BORDER PROTECTION SERVICE

Reprinted 1 November 2011 incorporating tariff changes effective from 1 January 2012

CUSTOMS TARIFF

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R.6

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- Division 2 - Other countries and places that are treated as Least Developed Countries	Sch 1/1
Part 3 - Developing Countries subject to DC rates of duty	Sch 1/2
- Division 1 - Countries subject to DC rates of duty	Sch 1/2
- Division 2 - Places subject to DC rates of duty	Sch 1/2
Part 4 - Developing Countries subject to DCS rates of duty	Sch 1/3
- Division 1 - Countries subject to DCS rates of duty	Sch 1/3
- Division 2 - Places subject to DCS rates of duty	Sch 1/4
Part 5 - Developing Countries subject to DCT rates of duty	Sch 1/4
- Division 1 - Countries subject to DCT rates of duty	Sch 1/4
- Division 2 - Places subject to DCT rates of duty	Sch 1/4
Entry into Force Date for the ASEAN-Australia-New Zealand Free Trade Agreement (AANZFTA) (Supplementary Page)	Sch 1/5
. Schedule 2 - General Rules for the Interpretation of Schedule 3	Sch 2/1
. Schedule 3 - Classification of Goods and General and Special Rates of Duty	Sch 3/1
. Schedule 4 - Concessional Rates of Duty	Sch 4/1
Part I - General Concessions for Prescribed Persons, Bodies, Authorities or Countries	Sch 4/1
Part II - General Concessions for Prescribed Classes of Goods	Sch 4/7
Part III - Other Concessions for Prescribed Goods	Sch 4/15
. Schedule 5 - US Originating Goods	Sch 5/1
. Schedule 6 - Thai Originating Goods	Sch 6/1
. Schedule 7 - Chilean Originating Goods	Sch 7/1
. Schedule 8 - AANZ Originating Goods	Sch 8/1
SUPPLEMENTARY PROVISIONS	SP/1

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INTRODUCTION

GENERAL

The Combined Australian Customs Tariff Nomenclature and Statistical Classification incorporates the *Customs Tariff Act 1995* (Act No. 147 of 1995), as amended or proposed to be altered from time to time, and the Australian Harmonized Statistical Classification.

The document is often referred to as the “**Customs Tariff Working Pages**” or just the “Working Pages”. This working document is designed for day to day use in determining tariff classifications and rates of Customs duty, etc., for the purposes of entry of imported goods into Australia.

In completing Customs and Border Protection Service entry formalities, reference should also be made to other publications including the Schedule of Concessional Instruments, Customs (Prohibited Imports) Regulations, A New Tax System (Goods and Services Tax) Act, A New Tax System (Wine Equalisation Tax) Act and Quarantine Regulations and the Customs Tariff Regulations.

USER’S GUIDE

(The User’s Guide is incorporated in the *Customs Tariff Act 1995* and is reproduced here for information).

This Guide aims to give a general overview of the operation and organisation of the *Customs Tariff Act 1995* (the Act).

The operation of the Act

The Act imposes Customs duty on goods imported into Australia.

To work out the duty payable on particular goods reference must be made to a Principal Tariff that is set out in Schedule 3. This tariff classifies goods in accordance with Australia’s international obligations as a party to the World Trade Organization Agreement.

Note: The text of the Agreement is set out in Australian Treaty Series 1995 No. 8. In 2004 this was available in the Australian Treaties Library of the Department of Foreign Affairs and Trade, accessible through that Department’s website.

The rate of duty applicable to particular goods is determined by the classification to which those goods belong and, in most cases, by reference to Schedule 3. However, the rate of duty for US originating goods is determined under Schedule 5, the rate of duty for Thai originating goods is determined under Schedule 6, the rate of duty for Chilean originating goods is determined under Schedule 7 and the rate of duty for ASEAN-Australia-New Zealand (AANZ) originating goods is determined under Schedule 8.

Under Schedule 4, goods imported into Australia in specified circumstances, including goods imported for use by particular persons or bodies or in particular industries, may be subject to a lesser rate of duty than the nominal rate applying under Schedule 3, 5, 6, 7 or 8.

Rates of duty under Schedules 3, 5, 6, 7 and 8, and concessional rates of duty under Schedule 4, may vary according to the date of importation of the goods concerned, the country or place from which the goods are imported, or both of these circumstances.

The organisation of the Act

The Act consists of 3 Parts and 8 Schedules.

Part 1 deals with key concepts required for an understanding of the organisation and operation of the Customs Tariff.

Part 2 imposes Customs duty and sets out the method for working out the duty that is payable in respect of particular goods.

Part 3 includes a regulation making power, repeals the *Customs Tariff Act 1987* with effect from 1 July 1996 and provides details of its final operation.

Schedule 1 sets out the countries and places to which special rates of duty apply under the Australian system of tariff preferences.

Schedule 2 sets out the general rules of interpretation for deciding the tariff classification within the Principal Tariff to which goods belong.

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Schedule 3 sets out the Principal Tariff.

Schedule 4 identifies classes of goods to which concessional rates may apply and specifies the concessional rates of duty potentially applicable to such classes.

Schedule 5 sets out the rate of duty for US originating goods.

Schedule 6 sets out the rate of duty for Thai originating goods.

Schedule 7 sets out the rate of duty for Chilean originating goods.

Schedule 8 sets out the rate of duty for ASEAN-Australia-New Zealand (AANZ) originating goods.

INTERNATIONAL CONVENTION

The Australian Tariff is based on the International Convention on the Harmonized Commodity Description and Coding System (HS) to which Australia is a signatory. The Convention provides the Interpretation Rules (set out in Schedule 2), Sections, Chapters, headings, five and six digit subheadings and Notes to Sections and Chapters, contained in Schedule 3 of this publication.

To provide for certain national industry assistance requirements, the Australian Customs Tariff also utilises the seven and eight figures of tariff classification numbers to specify duty rates for particular goods.

Additional Notes

The *Customs Tariff Act 1995* also includes Additional Notes to some Sections and Chapters. Additional Notes are mainly used to specify particular goods or to clarify the classification of goods. Additional Notes are not part of the International Convention but are included in the *Customs Tariff Act 1995* and have legal effect.

Statistical Codes

Statistical codes are contained in the ninth and tenth digit subdivisions (italics). These codes are not incorporated in the legal tariff but are introduced and maintained to meet the statistical requirements of users of import data. Importers and brokers seeking further background on statistical codes should contact the Australian Bureau of Statistics, telephone 02 6252 5409, email international.trade@abs.gov.au.

UNENACTED AMENDMENTS

The Customs Tariff Working Pages also include “unenacted” amendments that are alterations to the *Customs Tariff Act 1995* that have been given effect through the publication of a Notice in the Commonwealth Gazette or the tabling of a Customs Tariff Proposal in Parliament in the House of Representatives. Alterations contained in Customs Tariff Notices and Proposals are subsequently incorporated in the *Customs Tariff Act 1995*, through the passage of a Customs Tariff Amendment Bill through the Parliament. Sections 226 and 273EA of the *Customs Act 1901* refer.

Any such alterations are normally advised through the publication of Australian Customs and Border Protection Notices.

The Customs Tariff Working Pages also include changes to duty rates for alcohol and tobacco products that are adjusted twice yearly, in February and August, in line with movements in the Consumer Price Index. Section 19 of the *Customs Tariff Act 1995* refers.

CLASSIFICATION OF GOODS

Classification of goods within the Harmonized System, as set out in Schedule 3, is governed by the legal provisions of the *Customs Tariff Act 1995*, reproduced in this publication in bold type. These provisions also apply to the application of statistical subheadings. Assistance in the interpretation of these provisions may be found in:

- Alphabetical Index to the Harmonized System Nomenclature;
- Explanatory Notes to the Harmonized System Nomenclature;
- Section and Chapter Titles (listed at page 11); and
- Lists of headings at the beginning of each Chapter in Schedule 3.

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SCHEDULES OF THE ACT

(In this topic, “section” refers to sections of the *Customs Tariff Act 1995*. However, note that the Harmonized System Nomenclature, as set out in Schedule 3, is also divided into sections).

Schedule 1 (section 12)

Schedule 1 sets out the countries and places to which special rates of duty apply under the Australian system of tariff preferences. The Schedule lists countries that are Forum Island Countries, Least Developed Countries, Developing Countries subject to DC rates, DCS rates and DCT rates.

- Part 1 - Forum Island Countries (FI)
- Division 1 of Part 2 - Least Developed Countries
- Division 2 of Part 2 - Other countries and places that are treated as Least Developed Countries
- Division 1 of Part 3 - Developing Countries subject to DC rates of duty
- Division 2 of Part 3 - Places subject to DC rates of duty
- Division 1 of Part 4 - Developing Countries subject to DCS rates of duty
- Division 2 of Part 4 - Places subject to DCS rates of duty
- Division 1 of Part 5 - Developing Countries subject to DCT rates of duty
- Division 2 of Part 5 - Places subject to DCT rates of duty

In addition, the Schedule contains a Supplementary Page to set out the date of entry into force of the signatories to the ASEAN-Australia-New Zealand Free Trade Agreement (AANZFTA).

Schedule 2 (section 7)

Schedule 2 sets out the rules of interpretation for deciding the tariff classification within the Principal Tariff to which goods belong. This Schedule reproduces the General Rules for the Interpretation of the Harmonized System, as set out in the International Convention. These Rules govern the classification of goods within the Harmonized System Nomenclature.

Schedule 3 (section 4)

The structure of this Schedule is based on headings (4 figures) within Chapters, within Sections. Headings may be divided into subheadings of 5, 6, 7 or 8 digits. A tariff classification (section 6) is a heading or subheading that is not further subdivided and which has a rate of duty set out opposite it.

Schedule 3 in the Working Tariff is different to the legal Schedules in the following aspects:

- . inclusion of unenacted amendments;
- . addition of statistical codes;
- . addition of rate identifiers (for example, where two or more rates of duty apply to a classification); and
- . addition of a list of headings at the beginning of each Chapter (for ease of reference).

The following Notes relating to Schedule 3 are incorporated in the *Customs Tariff Act 1995*.

Note 1: The text in Schedule 3 is based on the wording in the Harmonized Commodity Description and Coding System that is referred to in the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983.

Note 2: The text of the Convention is set out in Australian Treaty Series 1988 No. 30. In 2006, the text of a Convention in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII Internet site (www.austlii.edu.au).

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Schedule 4 (section 5)

This Schedule sets out approximately 100 items that provide concessional rates of duty for goods imported into Australia in specified circumstances.

Schedule 4 in the Working Tariff is different to the legal Schedules in the following aspects:

- inclusion of unenacted amendments;
- incorporation of nominal reference numbers uniquely linked to particular concessional items
- addition of statistical codes;
- addition of rate identifiers (for example, where two or more rates of duty apply to a classification);
- incorporation of treatment codes uniquely linked to particular concessional items.

Refer to comments under Nominal Reference Numbers and Treatment Codes below.

Schedule 5 (section 16)

Schedule 5 in the Working Tariff reflects the provisions of the *US Free Trade Agreement Implementation (Customs Tariff) Act 2004* (Act No. 121 of 2004). This Schedule provides rates of duty for US originating goods, as specified in section 13A. The Schedule lists an identifying item number, the heading or subheading in Schedule 3 and the rate of duty that applies to that heading or subheading under the Australia-United States Free Trade Agreement. Where no rate is specified for a heading or subheading of Schedule 3, US originating goods are "Free".

The Schedule includes:

- unenacted amendments; and
- the addition of rate identifiers (for example, where two or more rates of duty apply to a classification).

Some items in Schedule 5 refer to "prescribed goods only". In these cases the prescribed goods are described in the *Customs Tariff Regulations 2004*.

Schedule 6 (section 16)

Schedule 6 in the Working Tariff reflects the provisions of the *Customs Tariff Amendment (Thailand-Australia Free Trade Agreement Implementation) Act 2004* (Act No. 131 of 2004). This Schedule provides rates of duty for Thai originating goods, as specified in section 13B. The Schedule lists an identifying item number, the heading or subheading in Schedule 3 and the rate of duty that applies to that heading or subheading under the Thailand-Australia Free Trade Agreement. Where no rate is specified for a heading or subheading of Schedule 3, Thai originating goods are "Free".

The Schedule includes unenacted amendments.

Schedule 7 (section 16)

Schedule 7 in the Working Tariff reflects the provisions of the *Customs Tariff Amendment (Australia-Chile Free Trade Agreement Implementation) Act 2008* (Act No. 128 of 2008). This Schedule provides rates of duty for Chilean originating goods, as specified in section 13D. The Schedule lists an identifying item number, the heading or subheading in Schedule 3 and the rate of duty that applies to that heading or subheading under the Australia-Chile Free Trade Agreement. Where no rate is specified for a heading or subheading of Schedule 3, Chilean originating goods are "Free".

The Schedule includes:

- unenacted amendments; and
- the addition of rate identifiers (for example, where two or more rates of duty apply to a classification).

Some items in Schedule 7 refer to "prescribed goods only". In these cases the prescribed goods are described in the *Customs Tariff Regulations 2004*, and that description is reproduced in the Tariff Working Pages.

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Schedule 8 (sections 15 and 16)

Schedule 8 in the Working Tariff reflects the provisions of the *Customs Tariff Amendment (ASEAN-Australia-New Zealand Free Trade Agreement Implementation) Act 2009* (Act No. 98 of 2009). This Schedule provides rates of duty for ASEAN-Australia-New Zealand (AANZ) originating goods, as specified in section 13E. The Schedule lists an identifying item number, the heading or subheading in Schedule 3 and the rate of duty that applies to that heading or subheading under the ASEAN-Australia-New Zealand Free Trade Agreement. Where no rate is specified for a heading or subheading of Schedule 3, AANZ originating goods are "Free".

The Schedule includes:

- unenacted amendments; and
- the addition of rate identifiers (for example, where two or more rates of duty apply to a classification).

Some items in Schedule 8 refer to "prescribed goods only". In these cases the prescribed goods are described in the *Customs Tariff Regulations 2004*, and that description is reproduced in the Tariff Working Pages.

SUPPLEMENTARY PROVISIONS

The Supplementary Provisions provide the administrative mechanism to impose reduced or Free rates of customs duty on imported goods where the legislative basis for those rates of duty appear in legislation other than the *Customs Tariff Act 1995*. For example, item 106 in the Supplementary Provisions provides Free rates of duty for organisations and persons to which the *International Organisations (Privileges and Immunities) Act 1963* applies.

The Supplementary Provisions are similar in format to Schedule 4 and contain about 20 items that make use of Treatment Codes and Nominal Reference Numbers. (Refer comments under Schedule 4).

APPLICATION OF RATES OF DUTY

Schedules 3, 4, 5, 6, 7 and 8 provide rates of duty. Schedule 4 rates apply where their application results in a lesser amount of duty being payable. Schedule 5 provides rates of duty for US originating goods. Schedule 6 provides rates of duty for Thai originating goods. Schedule 7 provides rates of duty for Chilean originating goods. Schedule 8 provides rates of duty for ASEAN-Australia-New Zealand (AANZ) originating goods under the ASEAN-Australia-New Zealand Free Trade Agreement.

The General rate of duty applies to goods from all countries unless indicated as follows:

- New Zealand (NZ) (section 14)

A rate of duty applies to New Zealand if the abbreviation "NZ" is specified in relation to that rate. Where no such rate is set out, goods the produce or manufacture of New Zealand are "Free".
- Papua New Guinea (PG) (section 14)

A rate of duty applies to Papua New Guinea if the abbreviation "PG" is specified in relation to that rate. Where no such rate is set out, goods the produce or manufacture of Papua New Guinea are "Free".
- Forum Island Countries (FI) (section 14)

A rate of duty applies to a Forum Island (FI) Country if the abbreviation "FI" (or the abbreviation for that particular Forum Island Country) is specified in relation to that rate and provided the rate set out does not "except" that country. Where no FI rate is specified, goods the produce or manufacture of an FI country are "Free". Goods the produce or manufacture of an excluded FI country are free of duty unless another rate is specified in relation to that country.

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- Least Developed Countries (LDC) (section 14) - Countries and Places treated as Least Developed Countries listed in Part 2 of Schedule 1.

A rate of duty applies to a Least Developed Country if the abbreviation "LDC" (or the abbreviation for that particular Least Developed Country) is specified in relation to that rate and provided the rate so set out does not "except" that country. Where no LDC rate is specified, goods the produce or manufacture of an LDC are free of duty. Goods the produce or manufacture of an excluded LDC are free of duty unless another rate is specified in relation to that country.
- Developing Countries (DC) (section 14) - Countries and Places listed in Part 3 of Schedule 1

A rate of duty applies to a Developing Country (DC) if the abbreviation "DC" (or the abbreviation for that particular Developing Country) is specified in relation to that rate and provided the rate so set out does not "except" that country. Where no DC rate is specified, goods the produce or manufacture of a DC country are free of duty. Goods the produce or manufacture of an excluded Developing Country are free of duty unless another rate is specified in relation to that country.
- Developing Countries (DCS) (section 14) - Countries and Places listed in Part 4 of Schedule 1

A rate of duty applies to a Developing Country (DCS) if the notation "DCS" (or the abbreviation for that particular Developing Country) is specified in relation to that rate and provided the rate so set out does not "except" that country. Where no rate of duty is set out for DCS, the General rate applies.
- Developing Countries (DCT) (section 14) - Hong Kong, the Republic of Korea, Singapore and Taiwan Province, listed in Part 5 of Schedule 1

A rate of duty applies to Hong Kong, the Republic of Korea, Singapore and Taiwan Province if the notation "DCT" (or the abbreviation for that particular Developing Country) is specified in relation to that rate and provided the rate so set out does not "except" that country. Where the notation "DCT" is not shown but the notation "DCS" is specified, the DCS rate applies. Where both DCS and DCT rates are shown, the DCT rate applies. Where neither of the notations DCT or DCS is set out, the General rate applies.
- Canada (CA) (section 14)

A rate of duty applies to Canada if the abbreviation "CA" is specified in relation to that rate. Where no rate of duty is set out for Canada, the General rate applies.
- Singapore (SG) (section 14)

A rate of duty applies to goods that are the produce or manufacture of Singapore under Division 1B of Part VIII of the *Customs Act 1901* if the abbreviation "SG" is specified in relation to that rate. Where no such rate is set out, goods the produce or manufacture of Singapore are "Free".

If goods are not the produce or manufacture of Singapore under Division 1B of Part VIII of the *Customs Act 1901* the DCS or DCT rate may apply.
- United States (US) (section 14)

A rate of duty applies to goods that are US originating goods if a rate is specified in Schedule 5 in relation to the tariff classification in Schedule 3 that applies to the goods, or, in Schedule 4, if the abbreviation "US" is specified in relation to that rate. Where no such rate is set out, goods that are US originating goods are "Free".
- Thailand (TH) (section 14)

A rate of duty applies to goods that are Thai originating goods if a rate is specified in Schedule 6 in relation to the tariff classification in Schedule 3 that applies to the goods, or, in Schedule 4, if the abbreviation "TH" is specified in relation to that rate. Where no such rate is set out, goods that are Thai originating goods are "Free".

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- Chile (CL) (section 14)

A rate of duty applies to Chilean originating goods if a rate is specified in Schedule 7 in relation to the tariff classification in Schedule 3 that applies to the goods, or, in Schedule 4, if the abbreviation "CL" is specified in relation to that rate. Where no such rate is set out, goods that are Chilean originating goods are "Free".

- ASEAN-Australia-New Zealand (AANZ) (section 14)

A rate of duty applies to goods that are AANZ originating goods if a rate is specified in Schedule 8 in relation to the tariff classification in Schedule 3 that applies to the goods, or, in Schedule 4, if the abbreviation "AANZ" is specified in relation to that rate. Where no such rate is set out, goods that are AANZ originating goods are "Free".

OVERSEAS TERRITORIES

- Norfolk Island
Christmas Island
Cocos (Keeling) Islands

Under the provisions of the *Norfolk Island Act 1957*, the *Christmas Island Agreement Act 1958* and the *Cocos (Keeling) Islands Act 1955*, goods the produce or manufacture of the above territories are exempt from Customs duties unless similar goods produced or manufactured in Australia are subject to Excise duties.

OTHER PROVISIONS OF THE CUSTOMS TARIFF ACT

Section 19 – Indexation of duty rates

Section 19 of the *Customs Tariff Act 1995* allows Customs rates of duty for certain alcohol and tobacco products to be adjusted automatically, twice yearly, in line with movements in the Consumer Price Index. The adjusted rates of duty reflect the rates of duty applicable to similar goods imposed under the *Excise Tariff Act 1921*. For this purpose, the Table in Section 19 lists paired Customs tariff subheadings and excise items that are subject to the automatic indexation provisions.

Section 20 – Excisable goods in containers

Section 20 of the *Customs Tariff Act 1995* provides for the application of rates of duty for certain excisable goods imported in containers. The Section provides that where, by application of Interpretation Rule 3(b) the goods would be classified as if they were the container. Section 20 provides that the duty payable is the duty that would be payable if the container and its contents were imported separately.

Section 20A – Regulations

Section 20A of the *Customs Tariff Act 1995* permits the Governor-General to make regulations for the purposes of the Act.

The Regulations are set out in the *Customs Tariff Regulations 2004*. The provisions of the Regulations are reproduced in the Customs Tariff Working Pages, as required.

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ADDITIONAL INFORMATION CONTAINED IN THE CUSTOMS TARIFF WORKING PAGES

Nominal Reference Numbers

The Customs Tariff Working Pages include Nominal Reference Numbers in Schedule 4 and the Supplementary Provisions. Nominal Reference Numbers provide for the entry of certain goods under special administrative arrangements. Nominal Reference Numbers commence with “9999”, plus four additional numbers and a two figure statistical code and are entered in the Integrated Cargo System as a tariff classification number. Nominal Reference Numbers are used where a classification of goods in Schedule 3 of the Customs Tariff is not required and impose rates of duty specified in Schedule 4 or the Supplementary Provisions.

Nominal Reference Numbers are uniquely linked to particular concessional items. Use of Nominal Reference Numbers on an import declaration indicate that the terms of the associated concessional item applies to the particular goods.

Treatment Codes

Treatment Codes are used with items in Schedule 4 and the Supplementary Provisions. Treatment Codes must be used on import declarations with a Schedule 3 classification, applicable to the goods. Treatment Codes apply the duty rate specified for the Schedule 4 or Supplementary Provisions item and over ride the duty rate otherwise provided for the goods under Schedule 3, 5, 6, 7 or 8.

Treatment Codes are uniquely linked to particular concessional items. Use of Treatment Codes on an import declaration indicates that the terms of the associated concessional item applies to the particular goods.

Rate Identifiers (Rate Numbers)

The Customs Tariff Working Pages may specify Rate Identifiers or Rate Numbers for certain tariff headings or subheadings. Rate Numbers are used where two or more rates of duty apply to goods, or their components, within a single tariff classification.

For example, heading 2710 applies to petroleum oils. Within this heading a number of subheadings refer to blends, for example blends of gasoline and ethanol. In these cases, Rate Numbers are used to refer to the different components of the blend. If necessary, those Rate Numbers can apply different duty rates to the components of the blend. In the case of petroleum oil blends, each Rate Number has an associated statistical code. To enable importers and the Australian Bureau of Statistics to maintain accurate records, it is important that when entering blends of petroleum oils, importers use the appropriate Rate Number and associated statistical code, even if all the components have the same duty rate.

In Schedules 5, 7 and 8, Rate Numbers are used to refer to “Prescribed goods” and other goods. Such goods have different duty rates and Rate Numbers are the administrative means for the Integrated Cargo System to apply those duty rates. For example, in Schedule 5 (US originating goods) certain footwear of Chapter 64 is prescribed and has a substantive duty rate. This is provided by Rate Number 001: other US originating footwear is Free and this rate is accessed through Rate Number 002.

When creating import declarations, the Integrated Cargo System requires the importer to input the appropriate Rate Number where two or more Rate Numbers exist for a tariff classification.

When entering excise equivalent goods, certain alcohol, tobacco and petroleum products, it is also necessary to input the Rate Number 001 on import declarations.

STATISTICAL CODES

Import information supplied to the Australian Bureau of Statistics (ABS) by the Australian Customs and Border Protection Service is only disclosed as statistical aggregates. However, the aggregates for trade in some commodities may relate to a single person or organisation. The ABS operates under legislation that allows it to release international trade statistics that could relate to a single person or organisation except where that person or organisation has shown that such release would be likely to enable their identification.

If you are concerned about the possible disclosure of confidential information please contact the ABS on 02 6252 5409, email international.trade@abs.gov.au, and your concerns will be investigated. If appropriate, restrictions will then be placed on the release of the statistics.

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ACCESS TO THE CUSTOMS TARIFF WORKING PAGES**Printed copies**

The Customs Tariff Working Pages are normally printed, as required, on Thursdays and are available to subscribers early in the following week.

Where receipt of hard copies is likely to occur after any tariff change, notification is provided on the Customs and Border Protection Service website and also in Integrated Cargo System messages.

Subscriptions to the Working Pages may be arranged through the Publications Section of the Australian Customs and Border Protection Service.

Contact: Pubsact@customs.gov.au or telephone (02) 6275 5721, fax (02) 6275 5731.

Electronic copies

The Customs Tariff Working Pages are also available in pdf format on the Australian Customs and Border Protection Service website. Working pages on the website are designed to be printed back to back.

The website also provides access to the Schedule of Concessional Instruments Parts 1 and 2.

From the Customs and Border Protection website at:

www.customs.gov.au

select “tariff”/ “tariff working page”/

CHECK LISTS

The Australian Customs and Border Protection Service will publish a check list for the Customs Tariff Working Pages, from time to time. The check list is designed to facilitate the day-to-day amendment of the Combined Australian Customs Tariff Nomenclature and Statistical Classification using the revision number shown on each face page. Check Lists are printed on yellow paper.

The Check List will show the current revision number of each page. For example, 1 denotes the first revision and is shown on face pages as R.1.

Receipt of future revisions should be noted on this check list against the relevant page number.

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SECTION AND CHAPTER TITLES - SCHEDULE 3

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

- 1 Live animals
- 2 Meat and edible meat offal
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- 5 Products of animal origin, not elsewhere specified or included

SECTION II

VEGETABLE PRODUCTS

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- 7 Edible vegetables and certain roots and tubers
- 8 Edible fruit and nuts; peel of citrus fruit or melons
- 9 Coffee, tea, mate and spices
- 10 Cereals
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten
- 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- 13 Lac; gums, resins and other vegetable saps and extracts
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

- 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
- 17 Sugars and sugar confectionery
- 18 Cocoa and cocoa preparations
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products
- 20 Preparations of vegetables, fruit, nuts or other parts of plants
- 21 Miscellaneous edible preparations
- 22 Beverages, spirits and vinegar
- 23 Residues and waste from the food industries; prepared animal fodder
- 24 Tobacco and manufactured tobacco substitutes

SECTION V

MINERAL PRODUCTS

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement
- 26 Ores, slag and ash
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
- 29 Organic chemicals
- 30 Pharmaceutical products
- 31 Fertilisers
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
- 35 Albuminoidal substances; modified starches; glues; enzymes
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- 37 Photographic or cinematographic goods
- 38 Miscellaneous chemical products

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

- 39 Plastics and articles thereof
- 40 Rubber and articles thereof

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

- 41 Raw hides and skins (other than furskins) and leather
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
- 43 Furskins and artificial fur; manufactures thereof

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SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

- 44 Wood and articles of wood; wood charcoal
- 45 Cork and articles of cork
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

SECTION XI

TEXTILES AND TEXTILE ARTICLES

- 50 Silk
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52 Cotton
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54 Man-made filaments; strip and the like of man-made textile materials
- 55 Man-made staple fibres
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57 Carpets and other textile floor coverings
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60 Knitted or crocheted fabrics
- 61 Articles of apparel and clothing accessories, knitted or crocheted
- 62 Articles of apparel and clothing accessories, not knitted or crocheted
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

- 64 Footwear, gaiters and the like; parts of such articles
- 65 Headgear and parts thereof
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials
- 69 Ceramic products
- 70 Glass and glassware

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

- 72 Iron and steel
- 73 Articles of iron or steel
- 74 Copper and articles thereof
- 75 Nickel and articles thereof
- 76 Aluminium and articles thereof
- 78 Lead and articles thereof
- 79 Zinc and articles thereof
- 80 Tin and articles thereof
- 81 Other base metals; cermet; articles thereof
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
- 83 Miscellaneous articles of base metal

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CUSTOMS TARIFF

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(Customs Tariff Act 1995 follows)

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT; PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS,
TELEVISION IMAGE AND SOUND RECORDERS
AND REPRODUCERS, AND PARTS AND
ACCESSORIES OF SUCH ARTICLES

- 84 Nuclear reactors, boilers, machinery and
mechanical appliances; parts thereof
85 Electrical machinery and equipment and parts
thereof; sound recorders and reproducers,
television image and sound recorders and
reproducers, and parts and accessories of such
articles

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND
ASSOCIATED TRANSPORT EQUIPMENT

- 86 Railway or tramway locomotives, rolling-stock
and parts thereof; railway or tramway track
fixtures and fittings and parts thereof; mechanical
(including electro-mechanical) traffic signalling
equipment of all kinds
87 Vehicles other than railway or tramway rolling-
stock, and parts and accessories thereof
88 Aircraft, spacecraft, and parts thereof
89 Ships, boats and floating structures

SECTION XVIII

OPTICAL, PHOTOGRAPHIC,
CINEMATOGRAPHIC, MEASURING, CHECKING,
PRECISION, MEDICAL OR SURGICAL
INSTRUMENTS AND APPARATUS; CLOCKS
AND WATCHES; MUSICAL INSTRUMENTS;
PARTS AND ACCESSORIES THEREOF

- 90 Optical, photographic, cinematographic,
measuring, checking, precision, medical or
surgical instruments and apparatus; parts and
accessories thereof
91 Clocks and watches and parts thereof
92 Musical instruments; parts and accessories of
such articles

SECTION XIX

ARMS AND AMMUNITION; PARTS AND
ACCESSORIES THEREOF

- 93 Arms and ammunition; parts and accessories
thereof

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

- 94 Furniture; bedding, mattresses, mattress supports,
cushions and similar stuffed furnishings; lamps
and lighting fittings, not elsewhere specified or
included; illuminated signs, illuminated name-
plates and the like; prefabricated buildings
95 Toys, games and sports requisites; parts and
accessories thereof
96 Miscellaneous manufactured articles

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND
ANTIQUES

- 97 Works of art, collectors' pieces and antiques

부 록 9

관세판례(List of Current Precedents)
12.7.2 updated
[식품관련 내용 : 1~15 page]

List of Current Precedents - as at 2/07/2012

Number of records: 342

Section I - LIVE ANIMALS; ANIMAL PRODUCTS

Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

19570200	Heading: 0402.29.00	Status: F
Instrument:	Date: 20/06/2011	Change_Date: 20/06/2011
Description:	Reason:	
White milk crumb, being dried sweetened condensed milk used as a substitute for milk powder in the manufacture of chocolate confectionery and other products. White milk crumb is manufactured by firstly adding sugar to liquid cow's milk to form sweetened condensed milk. This is then vacuum dried and becomes a powder or crumb. The powder is then rolled to standardise the particle size. Milk crumb usually contains (on a dry weight basis) between 45% and 55% sugar.	Identified as milk containing added sugar of heading 0402, and not as "other sugars" of heading 1702. Milk crumb is a dairy product made from cows milk. The large quantities of sugar are added to obtain condensation of the milk and to achieve a desirable caramel like flavour. Note that this opinion does not cover chocolate milk crumb or cocoa milk crumb which is classifiable under heading 1806.	

19617500	Heading: 0410.00.00	Status: F
Instrument:	Date: 6/11/2009	Change_Date: 6/11/2009
Description:	Reason:	
Bee's royal jelly, being an excretion from the pharyngeal gland of bees, in either fresh or powder (dehydrated) form. This opinion only covers royal jelly that is not mixed with any other products, not formed into tablets or put in capsules and which has not been prepared in any way, other than simply dehydrated.	Identified as an edible product of animal origin. When imported in bulk forms, fresh or simply dehydrated, and not mixed with other substances royal jelly is not considered a preparation of heading 2106. A preparation may be regarded as ready to be used for a particular application or purpose. The simple drying (dehydration) of this product does not make it a preparation. Bee royal jelly, containing added vitamins or mixed with other substances, does not fall to heading 0410, such goods generally falling within heading 2106 (depending upon the final nature of the goods). In addition, royal jelly (whether fresh or dehydrated) put up in capsule or tablet form is considered to be prepared, ie a preparation and therefore does not fall to heading 0410 and is not covered by this opinion.	

End of Chapter 4

Number of records for Chapter: 2

Chapter 5 Products of animal origin, not elsewhere specified or included

19570500	Heading: 0511.99.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Powdered beef plasma. Aseptic blood is split between the plasma and red cell fractions, water is removed from the plasma fraction yielding powdered plasma. The powdered plasma is used as a protein concentrate in food preparations.	Identified as an animal product, not included in any other heading. Heading 2106 rejected as the powdered plasma is not itself a food preparation.	

주요 수출대상국의 식품첨가물 및 유해물질 조사

19570400	Heading: 0511.99.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Artificial bone chews or dog chews, being natural beef hide pressure formed into the shape of a bone. They are used by puppies and grown dogs as a chewing aid or toy. Other shapes of beef hide are used for other pets e.g. shapes for birds. The articles are also available in chemically dehaired rawhide.	The Harmonized System Explanatory Notes includes parchment dressed leather in Chapter 41 but available technical information stresses that hides which have not been subjected to an irreversible tanning process which alters the molecular structure are not identifiable as leather. Neither Chapter 41 nor 42 have headings which describe these goods. Chapter 5 is the remaining consideration. The tanning industry identifies the goods as "untanned hide pieces". It is considered the goods are classified to 0511.99.00 as other animal products not elsewhere specified or included.	
End of Chapter 5	Number of records for Chapter: 2	

Section II - VEGETABLE PRODUCTS

Chapter 7 Edible vegetables and certain roots and tubers

19873500	Heading: 0711.20.00	Status: F
Instrument:	Date: 30/06/2010	Change_Date: 30/06/2010
Description:	Reason:	
Olives shipped in brine, being either whole olives, whole and pitted olives or sliced olives.	Olives shipped in brine, being either whole olives, whole and pitted olives or sliced olives are classifiable to 0711.20.00 provided that they meet the following two criteria.	
	A. The brine salt content is greater than 6%, and	
	B. The olives are not suitable for immediate consumption, or immediate use as an ingredient in other foods, in their imported state.	
	0711.20.00 does not cover olives that meet one or more of the following criteria. Such olives are classified to 2005.70.00.	
	* Olives that have undergone pasteurisation.	
	* Olives stated to be fit for immediate consumption (or words to that effect) on the Certificate of Analysis, Product Analysis Report, manufacturer's specifications or like document.	
	* Olives which have been packed for retail sale, including for sale to food manufacturers for direct incorporation into other foods or food products.	
20350800	Heading: 0714.30.10	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
Yams, frozen.	While in some places the terms sweet potato and yam are used interchangeably, they refer to different vegetables. Sweet potatoes are the edible roots of Ipomaea batatas. Yams are tubers of any of various climbing vines of the genus Dioscorea and are unrelated to the both the potato and sweet potato. Yams (Dioscorea spp.) that are fresh, chilled, frozen or dried are classifiable to 0714 and are classified to 0714.30.10 if frozen.	
20351100	Heading: 0714.30.90	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
Yams, fresh, chilled or dried.	While in some places the terms sweet potato and yam are used interchangeably, they refer to different vegetables. Sweet potatoes are the edible roots of Ipomaea batatas. Yams are tubers of any of various climbing vines of the genus Dioscorea and are unrelated to the both the potato and sweet potato. Yams (Dioscorea spp.) that are fresh, chilled, frozen or dried are classifiable to 0714 and are classified to 0714.30.90 when fresh, chilled or dried.	

주요 수출대상국의 식품첨가물 및 유해물질 조사

19873600	Heading: 2005.70.00	Status: F
Instrument:	Date: 30/06/2010	Change_Date: 30/06/2010
Description:	Reason:	
Olives in brine, being either whole olives, whole and pitted olives or sliced olives.	Olives in brine, being either whole olives, whole and pitted olives or sliced olives are classifiable to 2005.70.00 when they are ready for consumption and/or have undergone their final preservation method.	
	These olive include the following.	
	1. Olives that have undergone pasteurisation.	
	2. Olives stated to be fit for immediate consumption (or words to that effect) on the Certificate of Analysis, Product Analysis Report, manufacturer's specifications or like document.	
	3. Olives which have been packed for retail sale, including those that have been for sale to food manufacturers for direct incorporation into other foods or food products.	
	Olives which have not completed their primary processing, and hence are not in an edible state without further manufacturing processes, can be classified to 0711.20.00 provided that they meet the following two criteria.	
	* The brine salt content is greater than 6%, and	
	* the olives are not suitable for immediate consumption, or immediate use as an ingredient in other foods, in their imported state.	

End of Chapter 7

Number of records for Chapter: 4

Chapter 9 Coffee, tea, maté and spices

19570800	Heading: 0902.30.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Tea bags containing black tea in leaf form.	Terms of heading 0902 apply. Tea bags are merely tea leaves in a bag, not further processed to a preparation of tea included in the terms of heading 2101.	

End of Chapter 9

Number of records for Chapter: 1

Chapter 10 Cereals

20351200	Heading: 1008.60.00	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
Triticale grain being a hybrid of wheat and rye.	As a hybrid of grains of 1001 and 1002, triticale is a grain different from both parents and is classified in its own right in 1008.60.00.	

End of Chapter 10

Number of records for Chapter: 1

Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

20351300	Heading: 1202.42.00	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
Raw blanched peanuts	The blanching process is not part of the process whereby the nuts are prepared for eating, rather it relates to the removal of the skins. As such, it does not form part of the cooking process and accordingly the goods are more specifically described as "ground nuts, not roasted or otherwise cooked" of heading 1202 than "nuts and other edible parts of plants, otherwise prepared or preserved" of heading 2008. (AAT decision Re: Gaganis Bros. Imported Food Wholesalers Pty. Ltd. and Collector of Customs Ref. S90/68 refers). As peanuts are shelled prior to blanching, they fall to 1202.42.00	

19571300	Heading: 1211.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description: Dried pyrrrosia lingua	Reason: Goods are of a kind used in perfumery, or pharmacy, or insecticidal, or fungicidal or similar purposes, therefore complying with the terms of heading 1211. Other similar goods are noted in the inclusions listing of Heading 1211 in Harmonized System Explanatory Notes. This opinion adds to that listing.	
19571200	Heading: 1211.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description: Birch bark powder.	Reason: Goods are of a kind used in perfumery, or pharmacy, or insecticidal, or fungicidal or similar purposes, therefore complying with the terms of heading 1211. Other similar goods are noted in the inclusions listing of Heading 1211 in Harmonized System Explanatory Notes. This opinion adds to that listing.	
19571100	Heading: 1211.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description: Calendula flowers pulverised into a powdered form.	Reason: Goods are of a kind used in perfumery, or pharmacy, or insecticidal, or fungicidal or similar purposes, therefore complying with the terms of heading 1211. Other similar goods are noted in the inclusions listing of Heading 1211 in Harmonized System Explanatory Notes. This opinion adds to that listing.	
19571400	Heading: 1211.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description: 100% pure ground Guarana seed (Paullinia Capuana) put up in edible capsules used as a herbal food supplement.	Reason: Identified as ground guarana seed put up in measured doses for use as a food supplement. Excluded from heading 3004 by Note 1(a) to Chapter 30. The Harmonized System Explanatory Notes clarify that while "the term " medicaments " within the meaning of heading 30.03 or 30.04 refers only to products which have therapeutic or prophylactic uses, the broader term " pharmacy " has reference both to medicaments and to products having no therapeutic or prophylactic uses (e.g., tonic beverages, fortified foods, blood-grouping reagents)". Guarana is accepted as fitting in the broader definition of "pharmacy" although it is not a recognised therapeutic or prophylactic product.	
End of Chapter 12	Number of records for Chapter: 5	

Section III - ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS

Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

20163200	Heading: 1517.90.00	Status: F
Instrument:	Date: 20/06/2011	Change_Date: 20/06/2011
Description:	Reason:	
Microencapsulated animal oils, being powders made by encapsulating droplets of edible oils in an edible coating, such as gelatine. The resulting product has the appearance of a powder, with the fineness dependent on the size of the encapsulated drops. These products are suitable for use as a food ingredient. The product was MEG-3 Powder.	These goods are preparations of oils, not simply oils. These goods are ready for marketing to food manufacturers and hence are a completed preparation. A "preparation" is "something prepared, manufactured or compounded".	
	Whilst not normally used as a food in their own right, these products are used as an ingredient in foods and are safe to eat. Therefore, these are edible products of animal oils.	
	This classification was affirmed by the AAT in Re Pacific Resources International Pty Ltd and Chief Executive Officer of Customs [2011] AATA 285.	
End of Chapter 15	Number of records for Chapter: 1	

Section IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TO

Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

19571500	Heading: 1602.31.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason: Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.31.00.	
Turkey pies, pasties or similar goods which include turkey as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof .		
19571600	Heading: 1602.32.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason: Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.32.00.	
Chicken pies, pasties or similar goods which includes poultry of the species Gallus domesticus as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof .		
19571700	Heading: 1602.39.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason: Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.39.00.	
Ducks pies, pasties or similar goods which include ducks of Heading 0105 as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof .		
19571800	Heading: 1602.49.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason: Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.49.00.	
Pork or hams pies, pasties or similar goods which include swine meat and/or meat offal as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.		
19571900	Heading: 1602.50.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason: Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.50.00.	
Steak pies, pasties or similar goods which include bovine meat and/or meat offal (e.g. steak & kidney) as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.		

주요 수출대상국의 식품첨가물 및 유해물질 조사

19572000	Heading: 1804.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Fish fillets or pieces (including the shapes known as 'fish fingers' or 'fish nuggets') coated with batter or breadcrumbs, whether or not also cooked and or frozen.	Identified as prepared fish. Battering or coating with breadcrumbs is not a process provided for in Chapter 3, hence battered or breadcrumbed fish falls to Chapter 16.	
End of Chapter 16		Number of records for Chapter: 6
Chapter 18 Cocoa and cocoa preparations		
19572100	Heading: 1806.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Chocolate milk crumb or Coco milk crumb in containers or immediate packings, of a content exceeding 2 kg. This product is made by adding sugar and cocoa mass (cocoa liquor or cocoa powder, sometimes with added cocoa butter) to liquid cow's milk to form sweetened condensed milk. This is then vacuum dried and becomes a powder or crumb used as a substitute for milk powder in the manufacture of chocolate confectionery and other products.	Identified as a food preparation containing cocoa. Included in this heading by Note 2 to Chapter 18.	
19572200	Heading: 1806.32.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Food preparations, in unfilled blocks, slabs or bars of 2 kg or less, made primarily from protein concentrates, whey and/or isolated soy (singularly or in combination) WHICH CONTAIN COCOA IN ANY PROPORTION.	This precedent clarifies the classification of food preparations of 2106, as described in precedent 19040700, when such goods CONTAIN COCOA IN ANY PROPORTION. Without cocoa, these goods would be classified to 2106. However, Chapter 18 Note 2 directs that Heading 1806 includes "subject to Note 1 to this Chapter, other food preparations containing cocoa". Note 1 exhaustively specifies the headings excluded from Chapter 18 and it does not include 2106 among these. Therefore, food preparations, which would be goods of 2106 without cocoa, are classified to 1806 when they contain any percentage of cocoa. Classification within 1806 is dependent upon the form of the goods. Bars, blocks and slabs which weigh 2 kg or less and which are not filled are classified to 1806.32.00.	
19572300	Heading: 1806.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Food preparations made primarily from protein concentrates, whey and/or isolated soy (singularly or in combination) WHICH CONTAIN COCOA IN ANY PROPORTION. Goods not in blocks, slabs or bars and the weight of the actual goods not exceeding 2kg.	This precedent clarifies the classification of food preparations of 2106, as described in precedent 19040700, when such goods CONTAIN COCOA IN ANY PROPORTION. Without cocoa, these goods would be classified to 2106. However, Chapter 18 Note 2 directs that Heading 1806 includes "subject to Note 1 to this Chapter, other food preparations containing cocoa". Note 1 exhaustively specifies the headings excluded from Chapter 18 and it does not include 2106 among these. Therefore, food preparations, which would be goods of 2106 without cocoa, are classified to 1806 when they contain any percentage of cocoa. Classification within 1806 is dependent upon the form of the goods. Goods that are not in bars, blocks or slabs and which weigh 2 kg or less are classified to 1806.90.00.	

20399600	Heading: 1806.90.00	Status: F
Instrument:	Date: 8/03/2012	Change_Date:
Description:	Reason:	
Chocolate eggs containing a toy inside the egg. These eggs are hollow and the toy is normally within a plastic capsule inside of the egg. The toy (e.g. a plastic collectible toy figurine, car, plastic pieces which can be assembled into various toy objects etc) is obtained by breaking open the egg. The goods are composite goods and fall to a single classification.	The World Customs Organization (WCO) examined these goods (HSC/30/Nov.2002) and the result is given in the WCO's Compendium of Classification Opinions. It was determined that the essential character of the goods is that it is a chocolate confectionary item. The chocolate egg which contains the toy imparts the essential character.	
	As these are composite goods, having been formed into a single integrated good prior to import, the toy and chocolate egg can not be classified separately. The whole good, including egg, capsule and toy, is classified by IR3(b) to 1806.90.00.	

End of Chapter 18

Number of records for Chapter: 4

Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products

20501000	Heading: 1901.10.00	Status: F
Instrument:	Date: 2/07/2012	Change_Date:
Description:	Reason:	
Extruded pellets of flour and/or starch intended for use in manufacturing foods such as breakfast cereals, snack foods, animal feed and the like.	The goods are excluded from Chapter 10 by Chapter 10 Note 1(A) as no grains are present.	
The flours and starches are normally pre-conditioned, where moisture, and possibly other ingredients or additives, are added to the ingredients. The mix is then put through an extruder which heats the product, performing a degree of 'cooking', and producing the dough. The food is then cut into pellets (may also be cut into shapes e.g. rings, stars, discs etc).	Chapter 11 Note 1(b) excludes prepared flours, groats, meals or starches of heading 1901 from Chapter 11.	
	The goods are flours and/or starches further prepared beyond milling and agglomeration and hence are able to be classified in 1901. As they are classifiable in 1901, they can not be classified in Chapter 11.	
	Classification falls to 1901. As the goods described by this precedent are not for use as infant food or the preparation of baker's wares, they fall to 1901.90.00.	

After importation the pellets will be expanded by a method, e.g. frying or hot air expansion, appropriate for making the final food product.

Additives and additional ingredients are permissible in products covered by this precedent provided they retain the character of extruded pellets of flour and/or starch. However, this precedent does not cover products with 40% or more by weight of cocoa calculated on a totally defatted basis or with more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.

19673100	Heading: 1901.90.00	Status: F
Instrument:	Date: 23/12/2009	Change_Date: 23/12/2009
Description:	Reason:	
Flavoured and sweetened whipped cream, whether or not presented in an aerosol can.	This covers flavoured whipped cream, for example vanilla flavoured whipped cream. Flavourings are ingredients that are not permitted in the products of 0402, which only allows for sugar or other sweetening matter to be added to milk or cream.	
Note: this only covers goods which do not contain cocoa or which contain less than 5 % by weight of cocoa calculated on a totally defatted basis. It does not cover ice cream (2105) or cream put up as a beverage (2202 if non-alcoholic).	1901 allows for goods based upon goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	

주요 수출대상국의 식품첨가물 및 유해물질 조사

19572400	Heading: 1905.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Savoury pappadums (or pappadams), being lentil crackers with added flavourings.	The goods are identified as other bakers' wares.	
19618100	Heading: 1905.90.00	Status: F
Instrument:	Date: 6/11/2009	Change_Date: 6/11/2009
Description:	Reason:	
Pre-baked bread, being bread almost completely cooked but requiring a further few minutes baking before consumption.	The goods are identified as bakers' wares, being bread.	
End of Chapter 19		Number of records for Chapter: 4

Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants

19672600	Heading: 2002.10.00	Status: F
Instrument:	Date: 23/12/2009	Change_Date: 23/12/2009
Description:	Reason:	
Goods which may be labelled 'pizza sauce' but which consists solely of crushed tomatoes and salt or crushed tomatoes, salt and basil. The level of salt and/or basil in the goods covered is to be of a sufficiently low level that they do not materially alter the flavour, aroma, texture and consistency of the tomato component or the overall identification of the product as being 'tomatoes'.	These goods are used as ingredients in the making up of pizzas, or other manufactured foods. Provided that overall product still has the character of crushed tomatoes, it may still be classified in 2002.10.00. As described in 19672500, the criteria required to enable this classification is that the additional ingredients serve only to highlight, complement but not overwhelm the essential character of the tomatoes.	
	When too much of an optional ingredient or combination of ingredients are added to tomatoes, such that the flavour, aroma, texture and consistency of the tomato component are materially altered, that product can no longer be deemed to be just tomatoes. Highly spiced or flavoured commodities are not covered in 2002.10.00.	
19672200	Heading: 2002.10.00	Status: F
Instrument:	Date: 22/12/2009	Change_Date: 23/12/2009
Description:	Reason:	
Tomato products, being whole tomatoes or tomatoes in pieces, with or without salt, citric acid and/or an incidental quantity of basil, oregano or the like, provided such additions do not materially alter the flavour, aroma, texture and consistency of the tomato component or the overall identification of the product as being 'tomatoes'.	This precedent is derived from certain findings in the U.S. Court of International Trade case Nestle Refrigerated Food Co v. United States which examined the correct identification of a tomato product designed and used solely as a base for the manufacture of particular pasta sauces by the importer.	
	The Australian Customs and Border Protection Service agrees with the U.S. court that optional ingredients can be added to the tomatoes without excluding them from heading 2002. The optional ingredients must serve to highlight, complement but not overwhelm the essential character of the tomatoes. When too much of an optional ingredient or combination of ingredients are added to tomatoes, such that the flavour, aroma, texture and consistency of the tomato component are materially altered, that product can no longer be deemed to be just tomatoes. The court found that the addition of a small number of basil leaves did not materially alter the nature of the tomatoes, finding that any basil flavour was incidental to the tomato flavour and that the basil was "not enough to elevate the tomato product to the level of a recognizable sauce." Tomatoes, whole or in pieces, or pureed or similar forms, which are prepared or preserved in accordance with the terms of the heading, remain in 2002 whether or not containing additional ingredients, provided that they do not materially alter the texture, consistency, aroma and flavour of the product.	

19672500	Heading: 2002.90.00	Status: F
Instrument:	Date: 23/12/2009	Change_Date: 23/12/2009
Description:	Reason:	
Mashed tomatoes in a bottle, being tomato puree with or without salt, citric acid and/or an incidental quantity of basil, oregano or the like, provided such additions do not materially alter the flavour, aroma, texture and consistency of the tomato component or the overall identification of the product as being 'tomatoes'.	This precedent is derived from certain findings in the U.S. Court of International Trade case Nestle Refrigerated Food Co v. United States which examined the correct identification of a tomato product designed and used solely as a base for the manufacture of particular pasta sauces by the importer.	
	The Australian Customs and Border Protection Service agrees with the U.S. court that optional ingredients can be added to the tomatoes without excluding them from heading 2002. The optional ingredients must serve to highlight, complement but not overwhelm the essential character of the tomatoes. When too much of an optional ingredient or combination of ingredients are added to tomatoes, such that the flavour, aroma, texture and consistency of the tomato component are materially altered, that product can no longer be deemed to be just tomatoes. The court found that the addition of a small number of basil leaves did not materially alter the nature of the tomatoes, finding that any basil flavour was incidental to the tomato flavour and that the basil was "not enough to elevate the tomato product to the level of a recognizable sauce." Tomatoes, whole or in pieces, or pureed or similar forms, which are prepared or preserved in accordance with the terms of the heading, remain in 2002 whether or not containing additional ingredients, provided that they do not materially alter the texture, consistency, aroma and flavour of the product.	
19703100	Heading: 2004.80.00	Status: F
Instrument:	Date: 1/02/2010	Change_Date: 1/02/2010
Description:	Reason:	
Canned baby sweet corn, being cobs obtained from a sweet corn (Zea mays var. saccharata) variety.	Baby corn is not a particular variety of maize but very young cobs picked before pollination. Thus they may be obtained from a range of maize varieties. Classification of baby corn will vary depending on whether they are sweet corn (Zea mays var. saccharata) or a different variety such as a dent corn or field corn (Zea mays var. indentata) or a flint corn (Zea mays var. indurate).	
	Only sweet corn (Zea mays var. saccharata) is included by Chapter 7 Note 2 as a vegetable. The other varieties of maize are classified in 1005 as cereals. Hence, under Chapter 20 Note 3, only sweet corn can be considered as covered by the word "vegetable" in headings 2001, 2004 and 2005.	
	Canned baby corn from sweet corn varieties is classified to 2004.80.00.	
	Note: the majority of commercial baby corn is not sweet corn. See 19703400 for the classification of non- saccharata baby corn.	
19572600	Heading: 2005.51.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Canned baked beans (in tomato sauce).	Heading 2005 allows for products of the heading to be preserved in tomato sauce and put up in cans or other airtight containers.	
19703200	Heading: 2008.11.00	Status: F
Instrument:	Date: 1/02/2010	Change_Date: 1/02/2010
Description:	Reason:	
Peanut paste, also known as peanut butter, being a paste made by grinding roasted peanuts (ground-nuts). Good remain here whether or not containing added salt or oil.	Peanut butter is a prepared peanut product and the addition of salt or oil in the normal range of proportions used in commercially sold peanut butter does not change the character of the goods.	

주요 수출대상국의 식품첨가물 및 유해물질 조사

19841600	Heading: 2008.19.00	Status: F
Instrument:	Date: 28/05/2010	Change_Date: 28/05/2010
Description:	Reason:	
"Coconut jelly" being either "nata de coco", a food product produced by the bacterial fermentation of coconut water and carrageenan, or similar fermented coconut water products.	This is a preparation that involves fermenting coconut water, the clear liquid found within the seeds of young coconuts, and allowing it to solidify to a jelly like texture before cutting into cubes or strips. It is normally sweetened and usually has added natural or artificial flavours and colourings.	
This good is a chewy, translucent, jelly-like product and generally has the appearance of clear chunks immersed in a viscous liquid.	Although it has a jelly-like consistency, it is not a jelly produced by cooking such as the jellies of 2007.	
	This type of 'coconut jelly' is used for adding to flavoured tea to make 'bubble tea', as an ingredient in both savoury and sweet dishes and as a snack or dessert on its own.	
	The preparation and additives remove the goods from the scope of Chapter 8.	
	The good is prepared, sweetened and fermented coconut water and hence it falls to 2008. Additives such as those normally added to coconut jelly, e.g. flavours, colours, stabilisers and preservatives, do not change the essential character of the good from being sweetened prepared and preserved coconut water.	
	If the product has significant additional ingredients and doubt exists as to whether these change the character of the good to something other than that described here, it is recommended that tariff advice be sought.	
	The water is part of the seed of the coconut rather than the surrounding fruit.	
	Classification is to 2008.19.00	
19871900	Heading: 2008.19.00	Status: F
Instrument:	Date: 29/06/2010	Change_Date: 29/06/2010
Description:	Reason:	
Coconut (Coconute) Jelly Flesh being boiled coconut pulp, sweetened with sugar. The processing of the pulp results in a hard jelly substance. There may also be added artificial or natural flavourings and a preservative such as potassium sorbate added. The processed pulp is usually imported in sugar syrup but classification remains the same if it is imported without the syrup.	The good is a preparation of coconut pulp being the meat or flesh of the coconut seed.	
	The coconut pulp is cooked by boiling it. The product is ready to eat when imported and is used as a topping on deserts and in drinks.	
	Although it has a jelly-like consistency, it is not a fruit jelly as per the jellies of heading 2007, which are made from fruit juices. Neither is it a jam. These products are set by the action of natural or added pectin.	
	Additives such as flavours, colours and preservatives normally added to the coconut jelly do not change the essential character of the good from being sweetened prepared and preserved coconut meat. If more substantial additions occur that may change the character of the product, then application for a tariff advice is recommended.	
	The good is coconut meat that is prepared and preserved with sugar and falls to 2008.19.00.	
19703300	Heading: 2008.19.00	Status: F
Instrument:	Date: 1/02/2010	Change_Date: 1/02/2010
Description:	Reason:	
Tahini, being sesame seed paste.	Tahini is sesame seeds that have been prepared by de-hulling, roasting and grinding the seeds to the creamy, homogenous form. These processes of preparation exclude tahini from earlier headings but do not alter the good to point where it becomes more than an other preparation of seeds.	

Instrument:	Date:	23/12/2009	Change_Date:	23/12/2009
Description:	Reason:	Dried pineapple that is prepared by blanching, osmotic dehydration in a sugar syrup, followed by air dehydration		
		These goods were the subject of a WCO decision which sent them to 2008.20 as they are more than simply a dried fruit and are not a form of sugar preservation specified in 2006 (which covers drained, glaze and crystallised goods).		
19703400	Heading:	2008.99.00	Status:	F
Instrument:	Date:	1/02/2010	Change_Date:	1/02/2010
Description:	Reason:	Canned baby corn (maize) of a non-sweet corn variety.		
		Baby corn is not a particular variety of maize but very young cobs picked before pollination. Thus they may be obtained from a range of maize varieties. Classification of baby corn will vary depending on whether they are sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) or a different variety such as a dent corn or field corn (<i>Zea mays</i> var. <i>indentata</i>) or a flint corn (<i>Zea mays</i> var. <i>indurata</i>).		
		Only sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) is included by Chapter 7 Note 2 as a vegetable. The other varieties of maize are classified in 1005 as cereals. Hence, under Chapter 20 Note 3, only sweet corn can be considered as covered by the word "vegetable" in headings 2001, 2004 and 2005.		
		Canned baby corn from non-sweet corn varieties is classified to 2008.99.00 as other edible parts of plants otherwise prepared or preserved.		
		Note: the vast majority of canned baby corn imported falls to this heading.		
19670500	Heading:	2008.99.00	Status:	F
Instrument:	Date:	21/12/2009	Change_Date:	21/12/2009
Description:	Reason:	Salty plum: being salted dried mume fruit, with added sweeteners, and often colouring and flavouring. Mume fruit is often known as "Japanese Plum" or "Japanese Apricot".		
		Salty plums are a salty snack food. These goods are a processed form of dried fruit that is salted and sweetened (usually using artificial sweeteners). Although sweetened, the taste is often very salty. Various colours and flavours may be added. These goods have been processed further than being simply dried fruit and are classifiable to 2008.99.00		
20110200	Heading:	2008.99.00	Status:	F
Instrument:	Date:	14/04/2011	Change_Date:	17/01/2012
Description:	Reason:	Canned or bottled, uncooked, pasteurised, single-fruit purees, other than those of 2008.20.00 to 2008.80.00.		
		This heading covers canned or bottled fruit puree which has not been cooked.		
		The Macquarie defines 'pasteurise' as "to swiftly heat (milk, etc.) to a high temperature and then swiftly cool to a low temperature, in order to destroy certain micro-organisms and prevent or arrest fermentation."		
		Pasteurisation is a method for partially sterilising food. Unlike cooking, it does not aim to alter the substance of the food in order to prepare it for eating. Hence pasteurisation in the absence of other cooking does not require a fruit puree to be classified to 2007.		
		Classification is to 2008, and, if made of a single fruit other than those named in 2008.20.00 to 2008.93.00, is classified to 2008.99.00.		

주요 수출대상국의 식품첨가물 및 유해물질 조사

Instrument:	Date:	1/02/2010	Change_Date:	1/02/2010
Description:	Reason:			
Reconstituted fruit juice where water is added to fruit juice concentrates in either a similar or lesser proportion than would be found in the original juices	Such products are classifiable in this heading whether or not they also contain sugar, other sweetening agents, preservatives, standardising agents (e.g. citric acid or tartaric acid) products added to restore constituents destroyed or damaged during the manufacturing process (e.g., vitamins, colouring matter), or flavour fixatives (e.g., sorbitol) provided the good still retains the character of juice.			
	Where the juice content is of only one type of fruit, it will go to the relevant subheading of 2009 e.g. reconstituted orange juice with a Brix value exceeding 20 will be classified in 2009.19.00.			
	Where the water content significantly exceeds the proportion of water that would normally be found in such juices, and hence the product does not have the character of fruit juice, then classification is under heading 2202. An example of this would be 'natural lemonade' which consists primarily of water (usually carbonated) and sugar and to which either lemon juice or lemon juice concentrate is added to flavour the water. This is a beverage of 2202 as the high proportion of water does not allow it to be identified as sweetened lemon juice or sweetened & reconstituted lemon juice.			

End of Chapter 20

Number of records for Chapter: 14

Chapter 21 Miscellaneous edible preparations

19572700	Heading: 2106.10.10	Status: F		
Instrument:	Date:	9/10/2009	Change_Date:	9/10/2009
Description:	Reason:			
Food preparations made primarily from protein concentrates, whey and/or isolated soy (singularly or in combination). Note that this precedent does NOT cover such goods when they contain cocoa - see Precedents 19572200 and 19572300.	This precedent clarifies the classification of food preparations where protein concentrates, whey protein and / or isolated soy protein form the bulk of the ingredients, forming a larger percentage (singularly or together) than the remaining combined ingredients of the good. These preparations may be presented as drinks, powdered drinks, bars or in other form. The may be flavoured (other than by cocoa) and contain various other ingredients for example fructose, lecithin, salt and other food additives. Australian Customs considers that these goods are specifically described by subheading 2106.10, 'Protein concentrates and textured protein substances'. Classification is to tariff item 2106.10.10 vide Interpretative Rules (IRs) 1 and 6.			
19656900	Heading: 2106.90.90	Status: F		
Instrument:	Date:	8/12/2009	Change_Date:	8/12/2009
Description:	Reason:			
Powdered multi-vitamin and mineral drink concentrate comprising vitamins, minerals, fructose, glucose, citric acid and potassium bicarbonate put up for in packs for retail sale.	Excluded from 3004 by Note 1(a) to Chapter 30.			
	Excluded from heading 2936 as the good is mixed with substances not allowable under Note 1 to Chapter 29.			
	Goods are excluded from Chapter 38 by Note 1(b).			
	Goods are powdered concentrates, not goods of Chapter 22.			
	Classification is to 2106 as a food preparation not elsewhere specified or included.			

19740300	Heading: 2106.90.90	Status: F
Instrument:	Date: 1/03/2010	Change_Date: 1/03/2010
Description:	Reason:	
Multi vitamins/minerals: combinations of a number of different vitamins combined with other substances, such as minerals, fats, sweeteners, flavourings, etc., put up in capsule or tablet form for supplementing the nutritional intake of vitamins and minerals in humans.	The goods are food supplements for the maintenance of general health and well being and therefore are excluded from 3004 by Note 1(a) to Chapter 30. They are also excluded from heading 2936 as the good contains a mix of substances not allowable under Note 1 to Chapter 29. Classification is to 2106 as a food preparation not elsewhere specified or included.	
End of Chapter 21		Number of records for Chapter: 3
Chapter 22 Beverages, spirits and vinegar		
19670600	Heading: 2202.10.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date: 21/12/2009
Description:	Reason:	
Flavoured water packaged in individual-serve plastic packs designed to be frozen and eaten as a popsicle.	At the time of importation these goods are liquid beverages. They may be consumed in a liquid state or frozen. The packs are sealed and no dilution is required. As they are not frozen upon importation 2105 is not applicable. Classification of these goods is to 2202.10.00.	
End of Chapter 22		Number of records for Chapter: 1

Section V - MINERAL PRODUCTS

Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement

20426100	Heading: 2501.00.00	Status: F
Instrument:	Date: 10/04/2012	Change_Date:
Description:	Reason:	
Salt, agglomerated under pressure into blocks, consisting of sodium chloride (at least 95 %) with small quantities of added trace-elements of a kind found in certain natural forms of salt (such as magnesium, copper, manganese and cobalt), for use as salt licks for livestock.	Salt licks, used as supplements for animals, remain classifiable to 2501.00.00 when trace elements are added.	
20351400	Heading: 2528.00.00	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
Colemanite being the ore of calcium borate used to replace boric acid in the manufacture of glass fibres.	Terms of heading 2528 include natural borate minerals as extracted, including concentrates formed in evaporite deposits. Calcium borate is a natural borate and, as colemanite, is found in playa lakes and other evaporite deposits.	
19572900	Heading: 2530.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
This precedent clarifies the meaning of levigated as used in Note 1 to Chapter 25 and has application throughout Chapter 25.	Chapter 25 relates to crude minerals, and Note 1 of Chapter 25 specifies what processes such minerals can undergo whilst still staying within Chapter 25. In the context of mineral processing, levigation refers to processes clearly understood by industry. It can refer to the classification of a material in regard to particle size by determining the rate of settling from a suspension. However, in terms of active processing of minerals, levigation is the separation of fine powder from coarser material by forming a suspension of the fine material in a liquid.	
End of Chapter 25	Number of records for Chapter: 3	

부 록 10

관세율에 따른 소주의 식품분류 안건



Draft Precedent – Public Consultation

Ref: 2208/1 Soju, Shochu and Awamori

This draft precedent represents the Australian Customs and Border Protection Service view of the classification of the goods described.

Members of the public are invited to comment on this draft. A final version of this precedent will be issued after the assessment of any comments. Comments, suggestions and feedback can be sent though to tariff@customs.gov.au.

Please provide any comments by COB on the 16/6/2012.

Tariff Classification

2208.90.90

Description

This precedent covers soju, shochu and awamori. Soju is a traditional Korean alcoholic beverage. Shochu is a similar beverage from Japan. Awamori is a distilled rice beverage from Japan.

These beverages are sometimes referred to as 'rice wine', but are distilled beverages.

Soju

Soju was traditionally produced from rice, but rice shortages in the past have broadened the definition of soju to allow the use of other base starches, e.g. grain or vegetables, and other ingredients.

Soju is produced from the distillation of a fermented mash developed from the basic constituents of a starch source, yeast and water. Other ingredients may be added during the fermentation process or in post-fermentation production. Single step distillation produces the most expensive soju referred to as so 'distilled soju'.

Soju is more often produced as 'diluted soju', 'standard soju' or 'premium soju' which is made by mixing water, additives and distilled alcohol (soju, grain alcohol or a mix).

Shochu

Shochu is very similar to soju. It is also distilled from a starch source and a variety of raw materials can be used including sweet potato (a shochu called "imo-jochu") rice, soba (buckwheat) barley, sugar, chestnuts and various grains.

Like soju there is both a single distillation shochu (Otsu-ruï or Honkaku shoku) and a diluted shochu (Kou-ruï shochu).

Awamori

Awamori is made from distilling rice. It is usually aged before selling as kusu awamori (aged awamori).

Classification Reason

Regardless of whether the translation used on the bottles includes the word 'wine', both soju and shochu as well as awamori are concentrated forms of alcohol produced by the process of distillation and classifiable as spirits in 2208.

While there are added flavours and sweeteners in some the distilled products, particularly premium soju, they are minimal and insufficient to render these products a liqueur. Classification of all these products therefore falls to 2208.90.90.

부 록 11

식품불법 수입업체 처벌 직면



Australian Government
Department of Agriculture,
Fisheries and Forestry

MEDIA RELEASE

2011 년 4 월

한국산 식품 불법 수입업체 처벌 직면

불법으로 한국식품을 수입하고 판매해 온 여러 식품수입업체 및 소매업자들이 호주검역청(AQIS)의 조사를 받았다.

호주검역청 검역담당관 Tim Chapman 은 수입이 금지되었거나 호주 식품 안전 기준에 위반되는 한국산 수입식품들이 검역원들에 의해 적발되었다고 밝혔다

Chapman 은 “조사결과 호주검역청은 여러 수입업체들이 호주 수입 기준에 위반되는 육류 및 유제품을 포함하는 음식물을 계속 수입해 왔음을 밝혀냈다’고 말하고 “검역청은 규정 위반 식품을 반입한 모든 수입업체들을 파악한 뒤 이들이 물량을 공급해 온 소매업체 목록을 입수했으며, 조사가 진행되면서 수 개의 소매업체를 추가로 찾아내었다’고 밝혔다. 호주검역청은 해당 소매상들을 방문하여 규정 위반 식품들을 모두 수거했다.

검역 규정을 어기는 품목이 적발될 경우 호주검역청은 검역법 1908 에 의거하여 불법으로 유입된 식품을 조사, 압수, 폐기할 수 있는 권한이 있으며, 이번에 적발된 수입업체들은 곧 처벌받게 된다.

Chapman 은 ‘일부 식품이 호주에 반입될 수 없는 중요한 이유가 있다’고 말하고, “일부 수입식품 및 기타 제품들은 호주의 농업, 각종 산업과 독특한 환경을 해칠 수 있는 해충이나 질병을 유입시킬 수 있다”고 강조하면서 “모든 수입업체 및 소매상은 호주의 수입 기준들을 숙지하고 준수하는 것이 중요하다”고 덧붙였다.

수입 기준들은 www.aqis.gov.au/iconsearch 에 있는 호주검역청 반입조건 데이터베이스(ICON)에서 찾을 수 있다. 이 데이터베이스를 이용하면 수입하려는 품목을 미리 검색할 수 있으며 사전 수입 허가 취득이 필요한지도 알 수 있다,

반입 규정을 위반한 품목은 해외로 반송, 폐기 또는 소독 처리될 수 있으며 그 비용은 수입업자가 부담하게 된다.



Australian Government
Department of Agriculture,
Fisheries and Forestry

MEDIA RELEASE

더 자세한 정보를 원하면 :

한국 식품을 수입하거나 판매하는 업체를 위한 안내서는 호주검역청 웹사이트 www.aqis.gov.au에서 볼 수 있으며 한국어 번역판도 제공됩니다.

더 자세한 정보를 원하는 수입업체 및 소매업체는 호주검역청 (02) 6272 5447 로 전화하거나 가까운 곳에 위치한 호주검역청 사무소를 방문해 주십시오. 호주검역청 사무소 목록은 www.aqis.gov.au/contact 에서 찾으실 수 있습니다.

호주 뉴질랜드 식품 기준청(FSANZ)이 관장하는 식품 안전 기준들도 반드시 준수해야 합니다. www.foodstandards.gov.au 를 참조해주시십시오.

부 록 12

수입식품고시 IFN (2012.6.19 기준)

- IFN 17-11 위험식품에 적용되는 검사
- IFN 03-11 수입식품검사체계가 다른 식품 샘플링
- IFN 19-11 일본에서 수입되는 식품에 대한 핵반응검사
- IFN 01-09 호주로 수입되는 식품의 멜라민 검사
- IFN 02-12 BSE 인증서가 요구되는 수입소고기 및 소고기 제품
- IFN 04-12 수입식품관리령에 대한 해외인증서
- IFN 01-12 1,000달러 미만의 위험식품 통관에 필요한 자가신고양식
- IFN 08-10 수입식품을 위한 식품수입신고에 필요한 사항
- IFN 09-10 호주검역청 시스템에서 요구하는 필수정보
- IFN 07-11 수입식품통관 평가를 보조하는 필요정보



Australian Government
Australian Quarantine and Inspection Service

Imported Food Notice 17/11

Tests applied to risk category foods

Issued: 11 October 2011

Supersedes: Imported Food Notice 10/10

Purpose

The purpose of this notice is to advise what foods are considered risk foods under the Imported Food Control Order 2001 that will be inspected and analysed in accordance with this notice. Import declarations in AIMS created from 22 September 2011 will have the tests applied as per this notice.

Food Standards Australia New Zealand (FSANZ) categorises food as 'risk' if it has the potential to pose a medium to high risk to public health. The Australian Customs Service refers 100% of risk category foods to AQIS for inspection and testing against a published list of potential hazards determined by FSANZ.

This notice only applies after all Quarantine Import Permit conditions have been satisfied.

Refer to ICON for information on quarantine requirements:

<http://www.daff.gov.au/aqis/import/icon-icd>

Amendments to previous Imported Food Notice 10/10

- Updated 'information you need to know' including information on food imported from or via New Zealand and added information into the tables clarifying where food produced in or imported via New Zealand is or is not subject to inspection.
- Beef and beef products - clarified which products BSE Certification applies to and amended website reference for Imported Food Notices.
- Simplified descriptions in the Food Category Clarification of some risk foods to be clear what food is to be considered risk.

Who can I contact for further information?

New South Wales	(02) 8334 7475	nswimpfood@aqis.gov.au
Queensland and Northern Territory	(07) 3246 8757	qldfood@aqis.gov.au
Victoria and Tasmania	(03) 8318 6700	vicimpfood@aqis.gov.au
Western Australia and South Australia	(08) 9334 1532	waimpfood@aqis.gov.au
Canberra	(02) 6272 5488	foodimp@aqis.gov.au

Note: The information in this document covers AQIS imported food requirements only and is current on the date of publication but may change without notice. Importers must satisfy all requirements of the Imported Food Control Act 1992 applicable at the time of entry. The Commonwealth through AQIS is not liable for any costs arising from or associated with decisions to import based on information presented here which is not current at the time of importation. While every effort is taken to ensure the accuracy of the information contained in this document, the ultimate determination in respect to food standards that must be complied with are those set down in the Australia New Zealand Food Standards Code

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DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY

Information You Need To Know

Referral rate

The Australian Customs Service refers 100% of risk category foods to AQIS for inspection and testing against a published list of potential hazards determined by FSANZ.

Risk category foods are initially inspected and tested at a rate of 100%. Once five consecutive consignments have passed inspection, the rate is reduced to 25%; after a further 20 consecutive passes, the rate is further reduced to 5%. Regardless of the manufacturer's history of compliance, any consignments that fail will increase the rate of inspection and testing until a history of compliance is re-established.

Inspection and sampling of an imported food by AQIS

Where an imported food is subject to inspection under the Imported Food Inspection Scheme (IFIS), an officer will conduct a visual inspection and label assessment.

If analytical tests are also required, an officer will take samples of the food to be analysed by an AQIS appointed analyst laboratory. For more information on the process for sampling imported food, refer to Imported Food Notice 'Food sampling under the Imported Food Inspection Scheme' <http://www.daff.gov.au/aqis/import/food/notices>

Nomination of laboratory for analytical testing

Analytical testing of all food subject to the IFIS must be carried out by an analyst appointed under the *Imported Food Control Act 1992*. A list of current appointed analysts is available on the AQIS website – <http://www.daff.gov.au/aqis/import/food/information-importers>.

Importers are responsible for nominating an appointed analyst and must do so prior to the inspection of their goods. For more information on the process of laboratory nomination refer to IFN '[Information required to support the assessment of Imported Food entries](#)'.

When are risk foods released from the Imported Food Inspection Scheme

Where analytical samples of a risk category food have been taken by an AQIS officer the consignment is given a 'Test and Hold' direction by AQIS. The food must not be sold or distributed while under testing. When the result is assessed, the owner of the food will be sent an advice notifying whether the food has passed or failed and direction on whether the goods are released for distribution or must remain on hold for export or destruction.

Application of surveillance tests to risk foods

While this Imported Food Notice (IFN) details the tests to be applied to risk category foods, there may be other tests that are applied at the surveillance rate. For details regarding what surveillance tests may also apply to a risk food, refer to the IFN 'Tests applied to surveillance category foods'.

Where a risk category food has been referred for surveillance tests only, the product is to be sampled under a 'Release after Inspection' direction. This means that the food is inspected by an AQIS officer and samples taken if required. The Imported Food Inspection Report which is completed at the time of the inspection will state whether the food is to be held or may be moved or distributed by the owner.

An owner who chooses to move or distribute surveillance foods that are later found to fail upon receipt of test results will be responsible for any action required on that food including recall and other costs. Where a failing food has been distributed AQIS will notify the relevant state or territory food authority.

If there are risk tests being applied in addition to the surveillance tests, then the product is to be sampled under a 'Test and Hold' direction. Where this occurs the food must be held until the result of the risk test is known.

Application of additional or alternate tests

While the tables in this notice refer to tariff codes most likely to apply to the food, AQIS may still apply tests on foods under other tariff codes based on the food category.

Where an authorised officer has reasonable grounds to believe that a food may not comply with the requirements of the Australia New Zealand Food Standards Code or may pose a risk to human health, additional tests may be applied as directed.

Food imported under an agreed government certification arrangement

AQIS has in place some arrangements regarding reduced testing of risk category foods imported with a compliant government certificate. Risk foods imported under these arrangements are randomly referred to the Imported Food Inspection Scheme for verification testing. Where this occurs all applicable risk category tests will be applied to that food. In some circumstances, surveillance tests may also be applied.

These arrangements are detailed in IFN 'Foreign Government Certification under the *Imported Food Control Act 1992*'. <http://www.daff.gov.au/aqis/import/food/notices>

Food imported from or via New Zealand

Under the *Trans Tasman Mutual Recognition Act 1997*, (TTMRA) most risk category food and all surveillance category foods, imported from or via New Zealand are not subject to the requirements of the *Imported Food Control Act 1992*. This is based on the joint nature of the Australia New Zealand Food Standards Code and the equivalence in production and import control systems in Australia and New Zealand.

The tables below identify which risk category foods are subject to the TTMRA, and which foods will remain subject to inspection and risk testing under the *Imported Food Control Act 1992*. No surveillance category tests are applied to any food imported from or via New Zealand. ie: Testing specified in IFN 'Tests applied to surveillance category food' do not apply to any food from or via New Zealand.

In order to be exempt from inspection under the provisions of the *Imported Food Control Act 1992*, food imported from or via New Zealand must comply with the TTMRA principles whereby the food:

- must be produced in or imported into New Zealand
- must comply with New Zealand food laws, and
- must be labelled at the point of sale with the importers name and business address in Australia or New Zealand.

Note: Importers should seek their own legal advice with regard to determining compliance with TTMRA requirements.

Ambient stable sealed packages:

The following processed food that falls within the statements below would be exempt from microbiological testing:

“Ambient stable sealed packages” refers to food that meets **all 3** of the following criteria

1. hermetically sealed containers (such as metal cans, glass jars or bottles, flexible pouches or rigid containers) and
2. stable (not perishable) over a long shelf life when stored at ambient (room) temperature and
3. refrigeration prior to opening is not required.

These attributes indicate that the food has undergone a heat treatment to render the food commercially sterile and has been packaged to maintain the stability of the food.

Note: dried foods are not included.

Abbreviations used in the following food tables

FSC	= Food Standards Code
IFN	= Imported Food Notice
TTMRA	= Trans Tasman Mutual Recognition Act
BSE	= Bovine Spongiform Encephalopathy

Tables referencing various Tariff Code Chapters

The following tables make reference to a ‘Chapter’ and then give a brief title for that chapter. These are references to the various tariff code chapters as listed on the Australian Customs and Border Protection web site: <http://www.customs.gov.au/tariff/tariff.asp>

Chapter 2 – Meat and edible meat offal
Chapter 16 - Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
0201 0202 0210 1601 1602 1603 0504 1502 1516 3503 + all foods where beef may be present Any %	Beef, beef products and food containing beef or beef products as an ingredient. Refer to IFN for permitted countries	Australia New Zealand Food Standards Code Standard 2.2.1 Meat and Meat Products (clause 11) specifies beef and beef products subject to BSE requirements. Only beef originating from the countries lists in IFN 'BSE Certification Requirements' is permitted. http://www.daff.gov.au/agis/imports/food/notice Includes: <ul style="list-style-type: none"> All beef and beef products intended for human consumption unless specifically exempted below. This includes meat, flesh, bone and offal. Any food that contains beef or beef products as an ingredient at any level unless exempted below. Excludes: <ul style="list-style-type: none"> collagen from bovine skins and hides (including sausage casings produced from this type of collagen) bovine fat or bovine tallow where it comprises less than 300 g/kg of a processed product gelatine sourced from bovine skins and hides dairy products sourced from bovines 	BSE Certification check (BSECERT)	Government certification compliant with the requirements detailed in IFN 'BSE Certification Requirements' http://www.daff.gov.au/agis/imports/food/notices	Additional risk or surveillance tests may also apply. Food from or via New Zealand is NOT excluded from inspection

Chapter 2 – Meat and edible meat offal
Chapter 16 - Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
0210 1601 1602	Meat - cooked and #processed meat or manufactured meat	Meat products that have been cooked and are processed meat or manufactured meat as per #definitions below. Examples: cooked hamburger patties, cooked frankfurters, cooked meat pâté, cooked luncheon meats, cooked chicken nuggets. Includes: meat from buffalo, camel, cattle, deer, goat, hare, pig, poultry, rabbit or sheep. Excludes: §ambient stable sealed packages and mixed foods containing meat as an ingredient. eg: frozen meals, soups.	Coagulase - positive staph (STAPH) <i>E. coli</i> (ECOLI) <i>Listeria monocytogenes</i> (LIST) <i>Salmonella</i> (SALM)	Attachment 1 Table 1 Attachment 1 Table 1 Attachment 1 Table 1 Attachment 1 Table 1	Food with beef at any % will also be subject to IFN 'BSE certification requirements for beef and beef products' Excludes food from or via New Zealand under TT/MRA. BSE requirements not excluded.

Interpretation as per Food Standards Code Standard 2.2.1:

- **processed meat** means a meat product containing no less than 300 g/kg meat, where meat either singly or in combination with other ingredients or additives, has undergone a method of processing other than boning, slicing, dicing, mincing or freezing, and includes manufactured meat and cured and/or dried meat flesh in whole cuts or pieces.
- **manufactured meat** means processed meat containing no less than 660 g/kg of meat.

Chapter 2 – Meat and edible meat offal

Chapter 16 - Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
1602	Chicken meat - cooked (chilled or frozen)	Cooked chicken meat (chilled or frozen). Includes: cooked chicken filets or pieces that have been cut, sliced, diced, marinated or flavoured etc. Excludes: §ambient stable sealed packages and mixed foods containing chicken meat as an ingredient. eg: frozen meals, soups.	Coagulase - positive staph (STAPH) <i>E. coli</i> (ECOLI) <i>Listeria monocytogenes</i> (LIST) <i>Salmonella</i> (SALM)	Attachment 1 Table 2 Attachment 1 Table 2 Attachment 1 Table 2 Attachment 1 Table 2	Excludes food from or via New Zealand under TTMRA
0207 1602	Poultry pâté and poultry livers – cooked (chilled or frozen)	Cooked poultry pâté, poultry pastes and poultry livers. Includes: all poultry eg. chicken, duck, geese, turkey. Excludes: §ambient stable sealed packages	<i>Listeria monocytogenes</i> (LIST) <i>Salmonella</i> (SALM)	FSC Standard 1.6.1 FSC Standard 1.6.1	Excludes food from or via New Zealand under TTMRA.
0210 1602	Pig meat – cooked (chilled or frozen)	Cooked pig meat (chilled or frozen). Includes: cooked pig meat that has been sliced, diced, marinated or flavoured etc. Excludes: §ambient stable sealed packages and mixed foods containing pig meat as an ingredient. eg: frozen meals, soups.	<i>E. coli</i> (ECOLI)	Attachment 1 Table 3	Food from or via New Zealand is not excluded from inspection.

Chapter 2 – Meat and edible meat offal
Chapter 16 - Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
0210 1601 1602	Meat - uncooked and #processed meat or manufactured meat (ready for consumption)	Meat products that have not been cooked and are processed meat or manufactured meat as per #definitions below and are ready for consumption. Examples: Iberian ham, Parma ham, Serrano ham, prosciutto, biltong, jerky, uncooked salami, mettwurst. Includes: meat from buffalo, camel, cattle, deer, goat, hare, pig, poultry, rabbit or sheep. Excludes: §ambient stable sealed packages and mixed foods containing pig meat as an ingredient. eg. frozen meals, soups.	Coagulase - positive staph (STAPH) <i>E. coli</i> (ECOLI) <i>Listeria monocytogenes</i> (LIST) <i>Salmonella</i> (SALM)	Attachment 1 Table 4 Attachment 1 Table 4 Attachment 1 Table 4 Attachment 1 Table 4	Food with beef at any % will also be subject to IFN 'BSE certification requirements for beef and beef products' Excludes food from or via New Zealand under TTMR, BSE requirements not excluded.

*Interpretation as per Food Standards Code Standard 2.2.1:

- **processed meat** means a meat product containing no less than 300 g/kg meat, where meat either singly or in combination with other ingredients or additives, has undergone a method of processing other than boning, slicing, dicing, mincing or freezing, and includes manufactured meat and cured and/or dried meat flesh in whole cuts or pieces.
- **manufactured meat** means processed meat containing no less than 660 g/kg of meat.

Chapter 3 – Fish and crustaceans, molluscs and other aquatic invertebrates
Chapter 16 - Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
0302 0303 0304 0305 1604	Fish – tuna and mackerel whole, filleted or further processed, whether dried or not.	All tuna and mackerel with or without other ingredients. Includes: §ambient stable sealed packages (with or without additives, such as onion, tomato, oil, salt, chilli flavourings or garnishes). Excludes: mixed foods containing tuna or mackerel as an ingredient. Eg. TV dinner (such as tuna mornay).	Histamine (HISTA)	FSC Standard 1.4.1	<i>Listeria</i> may be an additional test. Excludes food from or via New Zealand under TTMRA.
0305 1604	Fin Fish – ready to eat processed finfish (including vacuum packed), other than §ambient stable sealed packages of finfish	All ready-to-eat processed finfish with or without other ingredients. Includes: (Including vacuum packed) whole or portions of cooked, smoked, smoke flavoured, dried, pickled, salted and fermented finfish (ready-to-eat). Excludes: fish roe, caviar, shark fin, §ambient stable sealed packages of anchovies/fish, raw fish for sashimi† or sushi‡, marinara mix and mixed foods containing ready-to-eat processed finfish as an ingredient such as seafood extender and surimi.	<i>Listeria monocytogenes</i> (LIST)	FSC Standard 1.6.1	Histamine may be an additional test Excludes food from or via New Zealand under TTMRA

‡ Sushi: Means the rice based product which may contain fish products that are ready to eat with no further preparation.

† Sashimi: Means the raw fish that is served with no further preparation other than slicing prior to consumption. May or may not be sliced at time of importation.

Chapter 3 – Fish and crustaceans, molluscs and other aquatic invertebrates
Chapter 16 - Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
0305	Marinara mix (seafood mix)	Marinara mix / seafood mix that is:	Coagulase - positive staph (STAPH)	Attachment 1 Table 5	Excludes food from or via New Zealand under TTMRA ¶If there is no bivalve mollusc (shellfish) component, PSP and DOMOIC are not required.
0306		• raw or cooked or blanched, or a combination thereof, and	<i>E. coli</i> (ECOLI)	Attachment 1 Table 5	
0307		• chilled or frozen.	<i>Salmonella</i> (SALM)	Attachment 1 Table 5	
1604		Excludes: §ambient stable sealed packages.	¶Paralytic shellfish poison (PSP)	FSC Standard 1.4.1	
1605		Excludes: mixed foods containing marinara mix as an ingredient eg: soup or sauce.	¶Domoic acid (DOMOIC)	FSC Standard 1.4.1	

Chapter 3 – Fish and crustaceans, molluscs and other aquatic invertebrates
Chapter 16 - Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
0306 1605	Crustaceans - cooked (chilled or frozen)	Cooked crustaceans - chilled or frozen, whole or portions. Includes: crab, crayfish and lobster (peeled or unpeeled). Excludes: dried crustaceans; §ambient stable sealed packages and mixed foods containing crustacean as an ingredient eg: frozen meals, soup, sauce.	Coagulase - positive staph (STAPH) <i>Salmonella</i> (SALM) Standard plate count (SPC)	FSC Standard 1.6.1 FSC Standard 1.6.1 FSC Standard 1.6.1	<i>Vibrio cholerae</i> is an additional test to prawns and shrimp when cooked (chilled or frozen) – see category below. Excludes food from or via New Zealand under TTMRA
0306 1605	Prawns and Shrimp - cooked (chilled or frozen)	Cooked prawns and shrimp - chilled or frozen, whole or portions. Includes: prawn and shrimp (peeled or unpeeled). Excludes: dried prawn/shrimp; §ambient stable sealed packages and mixed foods containing prawns/shrimp as an ingredient eg: frozen meals, soup, sauce.	Coagulase - positive staph (STAPH) <i>Salmonella</i> (SALM) Standard plate count (SPC) <i>Vibrio cholerae</i> (VCHOL)	FSC Standard 1.6.1 FSC Standard 1.6.1 FSC Standard 1.6.1 User Guide to the FSC Standard 1.6.1	Prawns or shrimp have additional tests at the surveillance rate. Excludes food from or via New Zealand under TTMRA

Chapter 3 – Fish and crustaceans, molluscs and other aquatic invertebrates
 Chapter 16 - Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
0307	Bivalve molluscs	Bivalve molluscs (eg: oysters, mussels, clams, cockles, scallops) that are raw, cooked or processed. Excludes: mixed foods containing molluscs as an ingredient; [§] ambient stable sealed packages.	Paralytic shellfish poison (PSP) Domoic acid (DOMOIC)	FSC Standard 1.4.1 FSC Standard 1.4.1	<i>E. coli</i> and <i>Listeria</i> may be additional tests Excludes food from or via New Zealand under TTMRA
0307	Bivalve molluscs other than scallops	Bivalve molluscs other than scallops (eg: oysters, mussels, clams, cockles) that are raw, cooked or processed. Excludes: scallops; mixed foods containing molluscs as an ingredient; [§] ambient stable sealed packages.	<i>E. coli</i> (ECOLI)	FSC Standard 1.6.1	PSP and Domoic are additional tests. <i>Listeria</i> may be an additional test . Excludes food from or via New Zealand under TTMRA.
0307	Bivalve molluscs that have been processed other than by depuration /cleaning.	Bivalve molluscs that have been processed and are ready to eat. Processing may include: cooking, pasteurising, heating, drying, marinating, smoking. Excludes: raw frozen half-shell oyster or mussels. Excludes: mixed foods containing bivalve molluscs as an ingredient; [§] ambient stable sealed packages.	<i>Listeria monocytogenes</i> (LIST)	FSC Standard 1.6.1	PSP and Domoic are additional tests. <i>E. coli</i> may be an additional test. Excludes food from or via New Zealand under TTMRA.

Chapter 4 – Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
0406	Cheese and Curd	<p>Cheese of the following kinds:</p> <ul style="list-style-type: none"> • curd cheese; • fresh cheese that is not fermented, including whey cheese; • soft cheese; • soft smoked cheese; • surface-ripened cheese <p>Risk cheeses typically have a moisture content >39% and pH >5.</p>	<p><i>E. coli</i> (ECOLI)</p> <p><i>Listeria monocytogenes</i> (LIST)</p> <p><i>Salmonella</i> (SALM)</p>	<p>FSC Standard 1.6.1</p> <p>FSC Standard 1.6.1</p> <p>FSC Standard 1.6.1</p>	<p>Excludes pasteurised cheese from or via New Zealand under TTMRA.</p> <p>Unpasteurised milk cheese is not permitted other than those that meet the conditions specified in FSC Standards 4.2.4A and 4.2.4</p>

Chapter 8 – Edible fruit and nuts; peel of citrus fruit or melons
 Chapter 12 - Miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
0801	Coconut dried	Dried coconut (whether whole, flaked, chipped, shredded, desiccated or ground) Excludes: fresh coconut meat whether chilled or frozen, coconut milk powder, food mixes containing dried coconut as an ingredient.	<i>Salmonella</i> (SALM)	FSC Standard 1.6.1	Excludes food from or via New Zealand under TTMRA.
0802 1202 2008	Nuts – peanuts and pistachios only. (whether in shell or not, whether raw, blanched, roasted or processed by physical means i.e. crushed, ground)	Peanuts and pistachios as: <ul style="list-style-type: none"> • single ingredient foods; or • peanuts and pistachios, with or without the addition of other condiments, salt and/or oil. 	Aflatoxin (AFLAT)	FSC Standard 1.4.1	For mixed foods containing nuts see category below. Excludes food from or via New Zealand under TTMRA.

Chapter 8 – Edible fruit and nuts; peel of citrus fruit or melons
Chapter 12 - Miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
0802 1202 2008 + all foods where peanuts or pistachios are present at >30%	Nuts - Peanut products, pistachio products and food containing greater than 30 %: <ul style="list-style-type: none"> ● peanuts; ● pistachios; ● peanut and pistachio mix; ● peanut products; ● pistachio products as an ingredient. 	Typically includes foods such as nut butter/paste, nut flour, nut mixes, some bakery goods and some confectionery items etc. Excludes: oils derived from these nut types.	Aflatoxin (AFLAT)	FSC Standard 1.4.1 *depends upon % peanuts	* Refer to FSC Standard 1.4.1 for MRL calculation. Excludes food from or via New Zealand under TTMRA.

Chapter 9 – Coffee, tea, mate and spices

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
0904	Pepper of the Genus <i>Piper</i> , <i>Zanthoxylum</i>	Pepper, paprika, chilli and capsicum – that is dried. May be whole, crushed or ground.	<i>Salmonella</i> (SALM)	FSC Standard 1.6.1	Excludes food from or via New Zealand under TTMRA.
0910	<i>piperitum</i> or <i>Schinus terebinthifolius</i> , Dried or crushed or ground fruits of the genus <i>Capsicum</i>	Excludes: all mixed products – only considered a risk food where the product comprises solely of pepper, paprika, chilli or capsicum or a pepper/paprika/chilli/capsicum mix.			
2103	or <i>Pimenta</i>				

Chapter 12 – Miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
1207	Sesame seeds and sesame seed products.	Sesame seeds (whether broken or not) and sesame seed products.	<i>Salmonella</i> (SALM)	Attachment 1 Table 6	Excludes food from or via New Zealand under TTMRA.
2008	+ all foods where sesame may be present	Includes: tahini, halva, hummus, baba ghanouj, other dips and products containing sesame. Excludes: [§] ambient stable sealed packages, sesame seed oil, bakery products where sesame seeds are used as a topping or garnish.			

Chapter 12 – Miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
1212.20	Seaweed - brown algae / seaweed vegetables (<i>Phyophyceae</i>)	Brown algae / seaweed vegetables (<i>Phyophyceae</i>) whether dried, fresh or frozen.	Iodine (IODINE)	1000 mg/kg dry weight	Food from or via New Zealand is not excluded from inspection
1212.20	Seaweed – hijiki (<i>Sargassum fusiforme</i>)	Hijiki seaweed otherwise known as <i>Sargassum fusiforme</i> whether dried, fresh or frozen.	Inorganic Arsenic (INORG)	FSC Standard 1.4.1	Food from or via New Zealand is not excluded from inspection

Chapter 21 – Miscellaneous edible preparations

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
2103	Sauces – Peanut, Satay and other peanut sauces	Satay and other peanut sauces containing peanuts at any compositional level. Includes: satay sauce if the sauce contains peanuts. Excludes: satay sauce that does not contain any peanuts or peanut products.	Aflatoxin (AFLAT)	FSC Standard 1.4.1 *depends upon % peanuts	*Refer to FSC Standard 1.4.1 for MRL calculation. Excludes food from or via New Zealand under TTMRA.

Chapter 21 – Miscellaneous edible preparations

Tariff Code	Food Category	Food Category Clarification	Analytical tests required	Permitted Analysis Results	Notes
2106	Cassava Chips – ready-to-eat	<p>Chips, crackers, snacks etc made from cassava that are packaged and ready-to-eat. No further preparation is required.</p> <p><i>Std 1.4.1 Clause 5 (1) ready-to-eat cassava chips means the product containing sweet cassava that is represented as ready for immediate consumption with no further preparation required including crisps, crackers or 'vege' crackers.</i></p> <p>Excludes: raw cassava, cassava pellets or cassava chips that are for use in further processing.</p> <p>Excludes: mixed foods that contain cassava chips.</p>	Hydrocyanic acid (HCN)	FSC Standard 1.4.1	Food from or via New Zealand is not excluded from inspection

Attachment 1 Tables of microbiological standards for risk foods

Microbiological limits where:

- n** = the minimum number of sample units which must be examined from a lot of food.
- c** = the maximum allowable number of defective sample units i.e. that have counts between 'm' and 'M'.
- m** = the acceptable microbiological level in a sample unit.
- M** = the level which when exceeded (ie; the level is greater than M) in one or more samples, would cause the lot to be rejected.

Table 1: Meat - cooked and processed/manufactured meat

Test	n	c	m	M
Coagulase - positive staphylococci /g	5	1	10 ²	10 ³
<i>Escherichia coli</i> /g	5	1	3.6	9.2
<i>Listeria monocytogenes</i> /25g	5	0	0	
<i>Salmonella</i> /25g	5	0	0	

Table 2: Chicken meat (cooked and chilled or frozen)

Test	n	c	m	M
Coagulase - positive staphylococci /g	5	1	10 ²	10 ³
<i>Escherichia coli</i> /g	5	1	3.6	9.2
<i>Listeria monocytogenes</i> /25g	5	0	0	
<i>Salmonella</i> /25g	5	0	0	

Table 3: Pig meat (cooked and chilled) and Pig meat (cooked and frozen)

Test	n	c	m	M
<i>Escherichia coli</i> /g	5	1	3.6	9.2

Table 4: Meat – uncooked and processed/manufactured meat

Test	n	c	m	M
Coagulase - positive staphylococci /g	5	1	10 ³	10 ⁴
<i>Escherichia coli</i> /g	5	1	3.6	9.2
<i>Listeria monocytogenes</i> /25g	5	0	0	
<i>Salmonella</i> /25g	5	0	0	

Table 5: Marinara Mix

Test	n	c	m	M
Coagulase - positive staphylococci /g	5	2	10 ²	10 ³
<i>Escherichia coli</i> /g	5	1	2.3	7
<i>Salmonella</i> /25g	5	0	0	

Table 6: Sesame seeds

Test	n	c	m	M
<i>Salmonella</i> /25g	5	0	0	



Australian Government
 Australian Quarantine and Inspection Service

Imported Food Notice 03/11

Food sampling under the Imported Food Inspection Scheme

Issued: 29 March 2011

Purpose

To provide importers with information about the amount of food that is required to be sampled for testing under the Imported Food Inspection Scheme (IFIS).

Scope

This notice applies to the following:

- All food importers whose food has been referred for inspection to check its safety and compliance with Australian food standards

Sampling

When food has been referred to AQIS IFIS for inspection, it may be inspected and sampled. Some foods are subject to analytical testing by laboratories known as Appointed Analysts.

The amount of sample selected for testing must be representative of the particular type of food that has been referred for inspection and this is known as a batch. A batch of food is a food that is manufactured and packaged in a similar manner.

Within a batch, there may be several lots. Lots are a set quantity of the type of food and are generally manufactured in a specified time period.

The number of lots per batch that are sampled depends on whether the food is *risk* food or *surveillance food* and how many lots of the food are imported. For risk food, the AQIS officer must sample from every batch of food. For surveillance food, samples are taken from across batches. The required number of lots/batches that are to be sampled for a surveillance food are detailed in the Imported Food Control Regulations.

Who can I contact for further information?

NSW	(02) 8334 7475	nswimpfood@aqis.gov.au
Queensland and Northern Territory	(07) 3246 8757	qldimpfood@aqis.gov.au
Victoria, Tasmania	(03) 8318 6700	vicimpfood@aqis.gov.au
Western Australia and South Australia	(08) 9334 1532	waimpfood@aqis.gov.au
Canberra	(02) 6272 5488	foodimp@aqis.gov.au

Note: *The information in this document covers AQIS imported food requirements only and is current on the date of publication but may change without notice. Importers must satisfy all requirements of the Imported Food Control Act 1992 applicable at the time of entry. The Commonwealth through AQIS is not liable for any costs arising from or associated with decisions to import based on information presented here which is not current at the time of importation. While every effort is taken to ensure the accuracy of the information contained in this document, the ultimate determination in respect to food standards that must be complied with are those set down in the Australia New Zealand Food Standards Code*

18 Marcus Clarke Street Canberra City ACT GPO Box 858 Canberra ACT 2601 ph +61 2 6272 3933 www.aqis.gov.au ABN 24 113 085 695

DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY

An example of the number of samples to be taken from each batch of risk food (where the importer has accurately identified the lots) follows:

No. of lots in batch	No. of lots to be sampled
2 - 8	2
9 - 15	3
16 - 25	5
26 - 50	8

To determine how many samples to take from a consignment referred for inspection, the AQIS officer will consider how many different batches of food are in the consignment. Different size packs (e.g. 100g and 500g portions of the same cheese), different package types (e.g. tuna in tins, pouches or plastic cups) or different manufacturing processes (e.g. whole leg of ham and sliced ham packs) may result in products being considered as different batches. If this is the case, samples will be taken from all batches.

In general, AQIS requires 500 grams of solid food or 500 millilitres of liquid per sample which is generally made up of five 100 gram/millilitre samples.

An AQIS officer may take greater amounts of samples or from more lots if they deem it necessary to do so. If you require more information, discuss with the AQIS officer at the time of inspection or contact the Food Safety Manager in your region using the contact details below.

Definitions from the Imported Food Control Regulations 1993

consignment	food of a particular kind that comprises 1 or more batches imported by the same owner at the same time and described by a single line in an import entry.
batch	food of a particular kind made or packed in a distinct manner which may include one or more lots
lot	a quantity of food of a particular kind prepared or packed under essentially the same conditions (ordinarily from a particular preparation or package unit and during a particular time usually not exceeding 24 hours)
package	a container of food that is not separated from the food by any intervening covering except lining material.

Other definitions

Risk food	food that has been assessed by FSANZ as representing a medium to high potential risk to consumer health. It is referred to AQIS by Customs for inspection at the rate of 100 % of imports.
Surveillance food	foods that are low risk foods under the Imported Food Inspection Scheme.



Australian Government
Australian Quarantine and Inspection Service

Imported Food Notice 19/11

Testing of some Japanese food imports for radionuclides

Issued: 7 December 2011

Supersedes: IFN 05/11

General Information

Following damage to Japan's Fukushima nuclear facility in early March 2011, Food Standards Australia New Zealand (FSANZ) has recommended that some testing of Japanese food imports be undertaken to ensure radionuclide levels are under international safe levels.

FSANZ will continue to monitor the situation in Japan and provide advice to AQIS on the monitoring of food from Japan.

Tested foods that show radionuclide levels below the safe level will be permitted entry into Australia. Foods that show radionuclide levels above the safe level will not be permitted entry.

Amendments to previous Imported Food Notice 05/11

In line with updated advice provided by FSANZ on the risk to human health posed by radionuclides in food from Japan:

- Removed Iodine¹³¹ (¹³¹I) from the table. No further testing for this radionuclide is required.
- Removed the prefectures Niigata and Nagano
- Removed milk and milk products
- Added tea (fresh and dried)
- Added rice and cereals (and their products)
- Removed reference to previous specific declaration questions

Who can I contact for further information?

New South Wales	(02) 8334 7475	nswimpfood@daff.gov.au
Queensland and Northern Territory	(07) 3246 8757	qldimpfood@daff.gov.au
Victoria, Tasmania	(03) 8318 6923	vicimpfood@daff.gov.au
Western Australia and South Australia	(08) 9334 1532	waimpfood@daff.gov.au
Canberra	(02) 6272 5488	foodimp@daff.gov.au

Note: The information in this document covers AQIS imported food requirements only and is current on the date of publication but may change without notice. Importers must satisfy all requirements of the Imported Food Control Act 1992 applicable at the time of entry. The Commonwealth through AQIS is not liable for any costs arising from or associated with decisions to import based on information presented here which is not current at the time of importation. While every effort is taken to ensure the accuracy of the information contained in this document, the ultimate determination in respect to food standards that must be complied with are those set down in the Australia New Zealand Food Standards Code

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DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY

Foods that are subject to radionuclide testing

Only certain types of food from specific prefectures are subject to testing for the radionuclides Caesium^{134,137} (Cs^{134, 137}).

The table below summarises the types of food and prefectures that may be subject to radionuclide testing.

Prefecture	Seaweed fresh, frozen and dried	Seafood fresh, frozen and dried	Fruit fresh, frozen and dried	Vegetables fresh, frozen and dried	Tea fresh and dried	Rice and Cereals and their products
Chiba	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}
Fukushima	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}
Gunma					Cs ^{134,137}	
Ibaraki	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}
Kanagawa					Cs ^{134,137}	
Miyagi	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}
Saitama	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}
Shizuoka					Cs ^{134,137}	
Tochigi	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}
Tokyo	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}
Yamagata	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}	Cs ^{134,137}

How food will be identified and referred to AQIS

Importers must provide their broker with sufficient documentary evidence that confirms the prefecture where the food has been sourced.

Brokers must answer specific questions when lodging Full Import Declarations (FID) for food from Japan. The questions are designed to identify consignments of food in the summary table above.

Brokers must have sufficient documentary evidence to answer the questions about the source of the food.

The broker or importer must provide these documents to AQIS when a consignment has been referred to the Imported Food Inspection Scheme for assessment.

These documents must be in English and include the address of the manufacturer, processor, producer and packer of the foods.

Inspection and sampling

Where an imported food is subject to inspection under the Imported Food Inspection Scheme, an officer will conduct a visual inspection and label assessment. The officer will also take samples of the food to be analysed for radionuclides by an appointed analyst laboratory.

It is possible that when radionuclide testing is applied, existing tests under the inspection scheme will also need to be undertaken. For example, in addition to radionuclide testing, imported seaweed may also be tested for levels of iodine.

In these cases, AQIS officers will need to take two sets of samples, one set for radionuclide analysis and another set for any additional analysis that is applicable to the type of food.

The tests identified in the table above will be conducted on the samples and the food must remain on hold until the test results are assessed by an officer.

Nomination of laboratory for testing

Radionuclide testing must be carried out by an analyst appointed to conduct that specific test. To find an appointed laboratory refer to: <http://www.daff.gov.au/aqis/import/food/information-importers>.

Importers are responsible for nominating an appointed analyst and must do so prior to the inspection of their goods. For more information on the process of laboratory nomination refer to IFN 'Information required to support the assessment of Imported Food entries'.

Approved laboratories will subcontract radionuclide testing to the Australian Radiation Protection and Nuclear Safety Agency (ARPANSA).

As with other testing under the Imported Food Inspection Scheme, all testing costs are to be paid for by importers.

Assessment of results – safe levels

The laboratory will report the test results to AQIS. As per the advice provided by FSANZ, the combined becquerel (Bq) levels will be assessed against the international (Codex Alimentarius) safe level of 1000 Bq/kg to determine a pass or a fail:

- total Cs¹³⁷ and Cs¹³⁴ must not be more than 1000 Bq/kg

Further Information

If there are any questions about the implementation and scope of the testing to be conducted by AQIS, please contact:

Imported Food Program - Canberra

Phone: 02 6272 5488 (ph)

Email: foodimp@daff.gov.au

To keep updated with any changes to the scope of this notice, monitor the Imported Food Notices webpage and subscribe to the e-mail subscription service and the Imported Food Notices RSS Feed <http://www.daff.gov.au/aqis/import/food/notices>

The FSANZ [website](#) has further information regarding food safety matters.

The ARPANSA [website](#) provides detailed information about the incident.

The World Health Organisation has published [frequently asked questions and answers](#) in relation to concerns over the safety of food produced in Japan.



Imported Food Notice 01/09

Issued: 23 January 2009

Supersedes: Imported Food Notice 06/08

SUBJECT: Melamine testing of food imported into Australia

Purpose

The purpose of this document is to provide information on the new testing requirements for melamine in food imported to Australia. It also re-confirms the responsibility of each importer to ensure that the food they import complies with Australian food standards.

Amendments to previous Imported Food Notice 06/08

- Clarified that foods to be tested includes foods other than infant formula that are for infants (i.e. up to 12 months of age) AND young children (i.e. up to 36 months of age) not just food for infants under 12 months

Legal responsibility for imported food to comply with Australian standards

Australian law requires all imported food meets the food standards set out in the Australia New Zealand Food Standards Code (the Code). The Code is maintained by Food Standards Australia New Zealand (FSANZ) and applies to all food offered for sale in Australia, whether produced domestically or imported.

Under the *Imported Food Control Act 1992*, it is the importer's responsibility to ensure all food imported into Australia complies with the food standards in the Code.

It is a criminal offence to supply food, including imported food, that does not comply with relevant food standards. It is also an offence to sell food which is damaged, deteriorated or perished, which is adulterated, or which is unfit for human consumption.

Importers should liaise with their overseas suppliers so they have confidence the food they import complies with all Australian food safety standards.

Who can I contact for further information?

NSW	(02) 8334 7475	nswimpfood@aqis.gov.au
Queensland and Northern Territory	(07) 3246 8757	qldimpfood@aqis.gov.au
Victoria, Tasmania and South Australia	(03) 8318 6700	vicimpfood@aqis.gov.au
Western Australia	(08) 9334 1532	wafoodimport@aqis.gov.au
Canberra	(02) 6272 5488	foodimp@aqis.gov.au

Note: The information in this document covers AQIS imported food requirements only and is current on the date of publication but may change without notice. Importers must satisfy all requirements of the *Imported Food Control Act 1992* applicable at the time of entry. The Commonwealth through AQIS is not liable for any costs arising from or associated with decisions to import based on information presented here which is not current at the time of importation. While every effort is taken to ensure the accuracy of the information contained in this document, the ultimate determination in respect to food standards that must be complied with are those set down in the *Australia New Zealand Food Standards Code*.

In light of the melamine contamination of dairy products produced in China, importers should give particular attention to foods made for infants, dairy products, foods containing dairy-based ingredients (even at low levels), and food that has been manufactured in, or imported from China.

Food Safety Risk Assessments

FSANZ is the government body responsible for developing and maintaining the Code. FSANZ monitors food safety incidents worldwide and provides advice to AQIS on food risk assessments and associated testing requirements.

Inspection and testing of imported food by the AQIS Imported Food Inspection Scheme is based on advice from FSANZ as to the risk level and testing regime required.

For a full report on the risk assessments of various foods found to contain melamine, refer to the FSANZ website:

<http://www.foodstandards.gov.au/newsroom/factsheets/factsheets2008/melamineinfoodsfromchina/riskassessmentandref4064.cfm>

Maximum levels of melamine or cyanuric acid

1. Infant Formula

FSANZ have advised AQIS that levels above 1 mg/kg of each of melamine and cyanuric acid in infant formula would pose a high risk to infants. They have advised AQIS that infant formula from China should be subject to analytical testing for the presence of melamine and cyanuric acid.

Due to AQIS quarantine requirements, Australia does not import any commercial quantities of infant formula from China. As a precautionary measure, AQIS has implemented profiles to capture such products, should quarantine requirements change. These changes would see 100% of consignments of infant formula from China referred to AQIS as a risk food under the Imported Food Inspection Scheme.

2. Other foods

FSANZ have determined that a level of melamine above 2.5mg/kg of food is indicative of food adulteration.

FSANZ have sought AQIS to test foods they consider to pose a risk to human health and safety if they contain above 2.5mg/kg melamine. These include:

- other foods from China, for infants and young children; and
- foods that have been tested in Australia and found to contain melamine. These foods are currently listed on the FSANZ website and have been subject to withdrawal or recall by state and territory food regulators.

Foods will fail inspection if analytical testing identifies levels in excess of these levels.

Foods to be inspected by AQIS for melamine or cyanuric acid

AQIS has added new profiles and lodgment questions in the Australian Customs Service Integrated Cargo System to ensure the foods identified above are referred for inspection and testing for melamine under the Imported Food Inspection Scheme.

Until further notice, these foods will be referred at the rate of 100%. Once five consecutive consignments have passed inspection, the rate is reduced to 25%; after a further 20 consecutive passes, the rate is further reduced to 5%. Regardless of the manufacturer's history of compliance, any consignments that fail inspection will be inspected at the increased rate until a history of compliance is re-established.

Analytical testing for melamine or cyanuric acid

AQIS has conducted a proficiency testing exercise with interested laboratories to ascertain capability to test for the presence of melamine or cyanuric acid. All those Appointed Analysts that participated in the exercise performed satisfactorily and will be able to conduct testing for melamine and cyanuric acid in imported food samples.

The Testing Capability Matrices on the AQIS website have been updated to advise which laboratories may provide testing services for melamine and cyanuric acid:

<http://www.daffa.gov.au/aqis/import/food/testing-labs>

These matrices will be updated as other Appointed Analysts are approved by AQIS to test for melamine and cyanuric acid.

Any queries about the costs of testing foods for the presence of melamine or cyanuric acid should be directed to the Appointed Analysts.



Australian Government
Department of Agriculture, Fisheries and Forestry
 Biosecurity

Imported Food Notice 02/12

BSE Certification requirements for imported beef and beef products

Issued: 14 March 2012

Supersedes: Imported Food Notice 12/11

Amendments to previous Imported Food Notice 12/11

- The BSE Food Safety Assessment for New Zealand has been completed. New Zealand is now considered a Category 1 country. There are no changes to trade or certification requirements.
- The Taiwanese Government has written to FSANZ to withdraw its application for a BSE Food Safety Assessment as it is unlikely that beef and beef products derived from domestic cattle will be exported to Australia. There are no Import Permits currently in place for beef products from Taiwan, however imports of other products from Taiwan that comply with the following conditions will not be affected:
 - where the beef is of Australian, New Zealand or Category 1 or A origin.
 - where the goods comply with the exemptions in Standard 2.2.1 Meat and Meat Products (Clause 11) of the Australia New Zealand Food Standards Code.

For more information about Australia's BSE risk assessment process refer to the FSANZ website:

<http://www.foodstandards.gov.au/consumerinformation/bovinespongiformencephalopathybse/>

Or contact FSANZ:

Phone: 02 6271 2222

Email: BSE@foodstandards.gov.au

Beef and beef products imported into Australia can only be sourced from countries approved by FSANZ and listed in this notice.

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DAFF Biosecurity Imported Food contact details

NSW	(02) 8334 7475	nswimpfood@daff.gov.au
Queensland and Northern Territory	(07) 3246 8757	qldimpfood@daff.gov.au
Victoria, Tasmania	(03) 8318 6923	vicimpfood@daff.gov.au
Western Australia and South Australia	(08) 9334 1532	waimpfood@daff.gov.au
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Purpose

This Imported Food Notice details the requirements for government certification of food containing beef and beef products and the process of assessment, inspection and clearance of these foods under the Imported Food Inspection Scheme. Government certification must accompany every consignment of food containing beef and beef products to verify that the beef and beef product content of food was sourced only from approved countries.

Where the conditions of this notice are not met, the goods will be considered a failing food and must be exported from Australia or destroyed.

This notice only applies after all Quarantine Import Permit conditions have been satisfied. There are many quarantine restrictions on the imports of fresh, frozen and processed beef and beef products.

Refer to ICON for information on quarantine restrictions: <http://www.daff.gov.au/aqis/import/icon-icd>

Or contact: Biologicals Imports Program

Phone: 02 6272 4578 between 9am -12pm and 2pm - 4pm business days

Email: biologicals@daff.gov.au

Food that is subject to the requirements of this notice:

All beef and beef products intended for human consumption unless specifically exempted below. This includes meat, flesh, bone and offal.

Any food that contains beef or beef products as an ingredient at any level unless exempted below.

Food that is not subject to the requirements of this notice:

The Australia New Zealand Food Standards Code Standard 2.2.1 Meat and Meat Products (Clause 11) lists beef products that are not subject to the BSE requirements:

- collagen from bovine skins and hides (including sausage casings produced from this type of collagen)
- bovine fat or bovine tallow where it comprises less than 300g/kg of a processed product
- gelatine sourced from bovine skins and hides
- dairy products sourced from bovines

Where importers provide a manufacturers declaration confirming the imported food is exempt, government certification will not be required and this notice does not apply.

Assessment of documents and inspection under the Imported Food Inspection Scheme

Compliant BSE certification must accompany all consignments into Australia.

A Food Control Certificate (FCC) will advise the importer if BSE certification must be presented for assessment and if the consignment will require inspection by an authorised officer.

The FCC will also specify if samples are required to be taken for other analytical testing and the likely tests (pesticide screen, microbiological tests etc) that will be applied to those samples.

Where a consignment is referred to the Imported Food Inspection Scheme for a check of BSE Certification, the importer must provide the certificates. Refer to the Imported Food Notice 'Information required to support assessment of imported food entries' for how to lodge information with DAFF: <http://www.daff.gov.au/aqis/import/food/notices>

Where an inspection is required, an authorised officer will view and verify that the goods match the details in the BSE certification and the information lodged in the Full Import Declaration (FID) by the broker.

The officer will conduct a visual assessment of the goods and their labelling and samples may be taken where the food is also subject to any other analytical testing (as indicated on the FCC).

Minimum documentary requirements for government certification

The government certificates accompanying the consignment must:

- be complete, legible and in English
- identify the national government authority issuing the certificate
- be free from erasures and alterations unless endorsed by the issuer of the certificate with a government stamp/seal and the signature of the representative
- include the name, position, title and signature of the representative of the authority issuing the certificate
- be sealed with the stamp/seal of the authority
- state the date of issue
- have the certificate number on every page of a multiple paged certificate
- be linked to the consignment by a unique identifiable link
- have been issued and dated within the last 6 months.

More detail on the requirements for government certificates are in the [Minimum Documentary Requirements Policy](http://www.daff.gov.au/aqis/import/general-info/documentary-requirements): <http://www.daff.gov.au/aqis/import/general-info/documentary-requirements>

Beef of Australian origin

Beef of Australian origin which is fit for human consumption may be imported into Australia either unchanged or as part of a product for human consumption, subject to meeting quarantine and food safety requirements.

Certification requirements for countries with completed BSE food safety assessments

The following is a list of countries that have had their BSE Food Safety Assessment completed by FSANZ and were found to comply with the requirements of Australia's BSE policy.

The certificates issued by the national government authority must include the mandatory declarations.

Country	Category	National government authority	Mandatory declarations required on certificate
New Zealand	1	New Zealand Ministry for Primary Industries	The <beef and/or beef product> is derived from bovine animals that have been born, raised and slaughtered in <insert country name> .

Certification requirements for countries that retain BSE status under transition arrangements

The following is a list of countries that have submitted applications for assessment under the new BSE policy. These countries were assessed under Australia's previous BSE policy and are eligible to trade under that categorisation until the risk assessment is completed.

The certificates issued by the national government authority must include the mandatory declarations.

Country	Category	National government authority	Mandatory declarations required on certificate
Argentina	A	Senasa Servicio Nacional de Sanidad y Calidad Agroalimentaria	The beef and/or beef product is derived from bovine animals that have been born, raised and slaughtered in Category 'A' risk countries or zones.
Brazil	A	Ministry of Agriculture, Livestock and Food Supply	The category A country must be specified in the documentation.
Chile	A	Agricultural and Livestock Service - SAG	
Vanuatu	A	Ministry of Agriculture, Forestry, and Fisheries	

Country	Category	National government authority	Mandatory declarations required on certificate
Mexico	B	Senasica Servicio Nacional de Sanidad, Inocuidad y Calidad Agroalimentaria	The beef and/or beef product is derived from bovine animals that have lived in Category 'B' risk countries or zones where the feeding of ruminant-derived meat meal to bovine animals is banned and <ul style="list-style-type: none"> i. there has not been exposure to high risk factors, ii. ante- and post-mortem veterinary inspection is carried out on all bovine animals, and iii. the product does not contain, and is not derived from, BSE risk materials. The category B country must be specified in the documentation.

Country	Category	National government authority	Mandatory declarations required on certificate
Croatia	C	Ministry of Agriculture, Fisheries, and Rural Development, Veterinary Directorate	The beef and/or beef product is derived from bovine animals that have lived in Category 'C' risk countries or zones and that satisfies the following criteria: i. animals affected by BSE and, for females, their last progeny born within 2 years prior to or after the onset of clinical symptoms, were slaughtered and completely destroyed; and ii. the feeding of ruminant-derived meat meal to bovine animals is banned; and iii. ante- and post-mortem veterinary inspection is carried out on all bovine animals; and iv. the bovine animals from which the beef and/or beef product originates: - were 30 months of age or younger at slaughter; - were permanently identified enabling them to be traced back to the dam and herd of origin; - were not the progeny of BSE suspect or confirmed females; and - either were born after the date of the ban on feeding ruminant-derived meat meal to bovine animals; or were born and remained in herds in which no case of BSE had been confirmed during the preceding seven years; and v. the beef and/or beef product does not contain, and is not derived from, BSE risk materials, and vi. a system is in operation enabling the beef and/or beef product to be traced back to the abattoir and animals from which it was derived; and vii. verifiable means exist for assessing compliance. The category C country must be specified in the documentation.
Lithuania	C	State Food and Veterinary Service of the Republic of Lithuania	
Turkey	C	Ministry of Agriculture and Rural Affairs General Directorate of Protection and Control	

Country	Category	National government authority	Mandatory declarations required on certificate
Lebanon	Pre 16 Sep 2001 conditions	Directorate of Animal Resources Ministry of Agriculture	The beef and/or beef product is derived from bovine animals that have been born, raised and slaughtered in Lebanon.
Latvia	Pre 16 Sep 2001 conditions	Ministry of Agriculture – Food and Veterinary Service	The beef and/or beef product is derived from bovine animals that have been born, raised and slaughtered in Latvia

Certification requirements where the exporting country is not the country of origin of the beef

Where the exporting country is not the country of origin of the beef or beef product, certification is required from the exporting country AND the country of origin.

Mandatory certification requirements:

The certificates issued by the exporting country must:

- make the relevant country category statement(s) depending on the country of origin categorisation; and
- state the country of origin for the beef or beef product; and
- state the certificate numbers of the country of origin's export certificates relating to the product in the current consignment.

Conditions for certification:

The following conditions apply:

- if the mandatory declarations are not made on the certificate from the country of origin, the declarations may be made on the certificate from the exporting country or in an accompanying official and certified letterhead that clearly states the certificate number it relates to.
- certification from the country of origin must be provided and must be linked to the exporting country's certification.
- the certificate from the country of origin may be an original or a copy certified by the exporting country's competent national government authority.

In some cases, the country of origin certification does not contain the relevant statements that Australia requires, however, provided the exporting country certification does - it will be accepted. This allowance is given as the country of origin would address the requirements of the country to which the goods were exported, not Australia's requirements.

Background

Under the *Imported Food Control Act 1992*, beef and beef products are considered a risk category food for the presence of Bovine Spongiform Encephalopathy (BSE) and can only be sourced from countries that have had their BSE risk assessed and categorised by Australia.

In March 2010 the Australian Government revised its BSE food safety policy.

<http://www.foodstandards.gov.au/consumerinformation/bovinespongiformencephalopathybse/>

Under the policy, Food Standards Australia New Zealand (FSANZ) must undertake a risk assessment on an exporting country before beef from that country will be permitted into Australia. Where an exporting country submits an application for a BSE risk assessment to FSANZ by 30 June 2011, that country will retain their previous BSE status until the risk assessment is complete.



Imported Food Notice 04/12

Foreign government certification under the *Imported Food Control Act 1992*

Issued: 17 May 2012

Supersedes: Imported Food Notice 03/12

Purpose

This notice outlines the government-to-government arrangements currently in place between DAFF and the competent authorities in certain exporting countries, under the provisions of the *Imported Food Control Act 1992*. This notice provides advice on procedures that must be followed to include details of foreign government certificates when lodging Full Import Declarations (FIDs) in the Integrated Cargo System (ICS).

Scope

These arrangements only include the risk category foods identified in this notice that are accompanied by recognised foreign government certificates issued by the competent authority in the exporting country.

This notice applies to all FIDs lodged in the ICS for consignments of certain risk category foods that are covered by foreign government certificates. This notice describes specific requirements for declaring information about foreign government certificates when lodging a FID in the ICS and actions that may be taken by authorised officers.

This notice does not include the BSE certification required for beef and products. Refer to IFN 'BSE certification requirements'.

Other Imported Food Notices that must be considered in conjunction with this notice:

- IFN 'Information required to support the assessment of Imported Food entries'
- IFN 'Requirements to lodge FIDs for imported food'
- IFN 'Tests applied to risk category foods'
- IFN 'Food sampling under the Imported Food Inspection Scheme'

Amendments to previous Imported Food Notice 03/12

Change to when an original foreign government certificate must be presented.

Subscribe to receive e-mail updates from the Imported Food Program:

<https://www.test.edaff.gov.au/Applications/DaffMailer/User/Default.aspx>

DAFF Biosecurity Imported Food contact details

New South Wales	(02) 8334 7475	nswimpfood@daff.gov.au
Queensland and Northern Territory	(07) 3246 8757	qldimpfood@daff.gov.au
Victoria and Tasmania	(03) 8318 6923	vicimpfood@daff.gov.au
Western Australia and South Australia	(08) 9334 1532	waimpfood@daff.gov.au
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18 Marcus Clarke Street

Canberra City ACT 2601

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Canberra ACT 2601

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ABN 24 113 085 695

Background

As an alternative to the routine levels of inspection for risk foods, DAFF has arrangements with the National Competent Authority in some exporting countries that provide a level of assurance of the safety of the food. Under these arrangements, risk category food accompanied by a recognised foreign government certificate may be released without inspection or analysis of samples. A reduced rate of inspection and analysis will be randomly applied as a verification of these arrangements.

Certification arrangements for risk category foods

DAFF currently has arrangements with the countries listed below. The table below provides information about the foods that are covered by each arrangement, the responsible National Competent Authority, the type of foreign government certificate and any additional conditions.

Country of origin	France
National Competent Authority	Ministere De L'Agriculture Et De La Peche
Certificate title	Sanitary Certificate to Export Roquefort from France to Australia. The certificate must be accompanied by test results for <i>E. coli</i> specific to the consignment.
Document Code for the ICS	SCER
Risk category foods covered by this arrangement	Cheese and curd The arrangement applies specifically to Roquefort only.

Country of origin	Thailand
National Competent Authority	Ministry of Agriculture and cooperatives - Department of Fisheries
Certificate title	Health Certificate for fishery and aquaculture products originating in Thailand. The certificate must identify that the food has been sourced from an approved establishment listed on the DAFF website: http://www.daff.gov.au/daff/import/food/fish-processing
Document Code for the ICS	DOFHCTH
Risk category foods covered by this arrangement	Fish – tuna and mackerel Fin Fish – ready to eat processed finfish other than canned/retorted Marinara mix (seafood mix) Crustaceans - cooked (chilled or frozen) Processed bivalve molluscs - processed other than by depuration /cleaning. Processing may include: cooking, pasteurising, heating, drying, marinating, smoking.

Country of origin	Canada
National Competent Authority	Canadian Food Inspection Agency
Certificate title	Certificate of Origin and Hygiene
Document Code for the ICS	CI
Risk category foods covered by this arrangement	Fish – tuna and mackerel Fin Fish – ready to eat processed finfish other than canned/retorted Marinara mix (seafood mix) Crustaceans - cooked (chilled or frozen)

Document Codes

These codes are stored in the reference file section of the ICS and brokers/importers can refer to them when lodging a FID in the ICS.

Document Code	Certificate title
SCER	Sanitary Certificate To Export Roquefort From France To Australia (France)
DOFHCTH	Department Of Fisheries Health Certificate (Thailand)
CI	Certificate Of Inspection (Canada)

Prescribed formats for foreign government certificates

Foreign government certificates must be issued by the National Competent Authority and comply with the requirements for foreign government certificates as specified in the Minimum Documentary Requirements Policy. <http://www.daff.gov.au/daff/import/general-info/documentary-requirements>

Where importers choose to use a foreign government certificate, it must be consignment specific.

Is it mandatory to obtain a foreign government certificate?

No. The use of foreign government certification arrangements established under the *Imported Food Control Act 1992* is voluntary.

How to declare that a consignment is covered by a foreign government certificate

All FIDs must be lodged in accordance with the existing DAFF requirements. Refer to IFN 'Information required to support the assessment of Imported Food entries' for information specific to FIDs for imported food.

When lodging a FID in the ICS for food covered by a compliant foreign government certificate, brokers/importers should ensure the following requirements are met to avoid delays when DAFF officers are assessing the information:

- Ensure that the description of the food entered into the FID clearly reflects the description of the goods on the foreign government certificate.
- Consider entering the food covered by foreign government certificates onto a separate line in the FID so it can be easily identified.
- Ensure the correct Document Code and sequential or reference number is entered for each line of food in the FID that is covered by a foreign government certificate.
- Ensure that a Document Code or sequential or reference number is not entered for food in the FID that is not covered by a foreign government certificate.
- Provide a copy or original foreign government certificate when lodging other documentation for the consignment.

Charges applied to certified consignments

Charges are applied as per the 'Import Clearance Fees and Charging Guidelines'. <http://www.daff.gov.au/daff/import/general-info/fees-charges-import/guidelines-import-clearance>

The cost of any laboratory testing must be met by the importer of the food.

What checks will be carried out on FIDs covered by foreign government certificates?

DAFF officers will assess the FID and the foreign government certificate for compliance to the requirements in this notice. A Food Control Certificate (FCC) will advise the broker/importer if the consignment will require inspection by an authorised officer and if samples will be taken for analytical testing, and the likely tests for risk foods that will be applied. In some circumstances other tests may also apply to the consignment. If so, these tests will also appear on the FCC.

The FCC will also specify if the original foreign government certificate must be presented to DAFF in a specified timeframe.

What will happen if foreign government certificate details are lodged in the FID but no foreign government certificates are presented?

Where a relevant foreign government certificate is not provided to DAFF, the FID must be amended and Document Code and the sequential or reference number removed. The food is not considered to be covered by an arrangement and will be assessed, inspected and tested as a risk category food. Refer to IFN 'Tests applied to risk category food'. <http://www.daff.gov.au/daff/import/food/notices>

What will happen if no foreign government certificate details are lodged in the FID but a foreign government certificate is presented?

DAFF requires the FID to be re-lodged in the ICS and the Document Code and sequential or reference number must be entered against the relevant lines.

What action will be taken if the broker/importer fails to present an original foreign government certificate in the required timeframe?

The FCC will advise the broker/importer if the original foreign government certificate must be presented for assessment. If the broker/importer does not meet the 10 day timeframe specified on the FCC, future consignments for the importer may be held and not released until such time as the original foreign government certificate is presented.

What happens if food that is covered by a foreign government certificate does not pass inspection or analysis of samples?

If a food is found to fail at the time of inspection, DAFF will issue a failing food advice to the importer that specifies the reason for the failure. The food must remain on Hold and the failing food advice will provide options for action that must be taken.

Where a food has been released at inspection but fails analytical testing, DAFF will fail the food and issue a failing food advice to the importer that specifies the reason for the failure. DAFF will notify the relevant state or territory health authority regarding failed food that has been distributed onto the domestic market.

DAFF will also send notification of the failure to the National Competent Authority and may apply an increased rate of inspection to future consignments from that source.

Imported Food Notice 01-12 - Full declaration format Self-Assessed Clearance (SAC) must be lodged for risk foods with a value not exceeding \$1000 Other format
This information is also available in the following format:

IFN 01/12 - Full declaration format Self-Assessed Clearance (SAC) must be lodged for risk foods with a value not exceeding \$1000

PDF [0 Bytes]

Issued: 24 February 2012

Purpose

The purpose of this notice is to advise importers and customs brokers that a full declaration format Self-Assessed Clearance (SAC) must be lodged for risk category foods that have a value not exceeding \$1,000.

Background

On 8 October 2005, the Australian Customs and Border Protection Service introduced a change to the import entry threshold. The threshold changed from \$250 to \$1,000 and this means that goods with a value not exceeding \$1,000 do not need to be lodged in a full import declaration (FID).

Instead of lodging a FID, importers will be required to declare specified low value consignments of risk category food using a 'self assessed clearance declaration'(SAC). A SAC is an electronic declaration stating that the imported goods meet the import threshold criteria. There are three types of SAC - a cargo report SAC, a SAC (short form), and a SAC (full declaration format).

Importers of risk foods below the \$1000 threshold value must use the full declaration format SAC, rather than the short form SAC or cargo report SAC. If you lodge a cargo report SAC or short form SAC for risk foods, you will be requested to withdraw the SAC, and lodge a full declaration format SAC.

If you do not lodge a full declaration format SAC for risk foods, there could be delays in processing your goods. Importers of risk category foods with a value not exceeding \$1000 should discuss these requirements with their customs broker to ensure goods are declared correctly.

Risk category foods are listed in the Imported Food Notice 'Tests applied to risk category foods'.

Last reviewed:

28 Feb 2012 Contact:

Email Imported Food

About DAFF Biosecurity and Contact details

Media Inquiries



Imported Food Notice 08/10

Requirements to lodge FIDs for imported food

Issued: 8 October 2010

Purpose

To provide Customs brokers and importers with AQIS requirements when lodging Full Import Declarations (FIDs) for imported food in the Customs Integrated Cargo System (ICS) and to outline the steps taken by AQIS when FIDs are lodged with incorrect information.

To advise that the requirements in this notice will be applied to all FIDs from 25 October 2010.

Scope

This notice applies to:

- all Customs brokers who are lodging FIDs in the ICS for consignments of imported food.
- all food importers who provide Customs brokers with information about their consignments of imported food.

For more detail about the information required in FIDs and why AQIS uses Imported Food Inspection Scheme (IFIS) Lodgement Questions, refer to Attachment 1.

For more information about the different categories of imported food and their inspection rate and how goods are referred by Customs to AQIS, refer to Attachment 2.

Frequently asked questions about lodging producer details in FIDs are included in Attachment 3.

This notice was prepared in consultation with the AQIS/Industry Cargo Consultative Committee and the Food Beverage Importers Association.

Who can I contact for further information?

NSW	(02) 8334 7475	nswimpfood@aqis.gov.au
Queensland and Northern Territory	(07) 3246 8757	qldimpfood@aqis.gov.au
Victoria, Tasmania	(03) 8318 6700	vicimpfood@aqis.gov.au
Western Australia and South Australia	(08) 9334 1532	waimpfood@aqis.gov.au
Canberra	(02) 6272 5488	foodimp@aqis.gov.au

Note: The information in this document covers AQIS imported food requirements only and is current on the date of publication but may change without notice. Importers must satisfy all requirements of the Imported Food Control Act 1992 applicable at the time of entry. The Commonwealth through AQIS is not liable for any costs arising from or associated with decisions to import based on information presented here which is not current at the time of importation. While every effort is taken to ensure the accuracy of the information contained in this document, the ultimate determination in respect to food standards that must be complied with are those set down in the Australia New Zealand Food Standards Code

Delays and profiling if incorrect information is lodged in a FID or if answers to IFIS Lodgement Questions are incorrect

When AQIS identifies incorrect information in:

- the fields that identify imported food in a FID; and/or
- the answers to one or more IFIS Lodgement Questions

AQIS will issue a Food Control Certificate to the broker advising that an amendment must be made before the FID can be processed and before an inspection of the imported food can be booked. The goods must remain on hold until the FID is amended and the correct details are received by AQIS.

Lodging incorrect or misleading information may result in the goods being subject to a higher rate of inspection, sampling and analytical testing and the importer having to bear the costs associated with these activities.

Where AQIS identifies that a broker is consistently lodging incorrect information or is found to frequently answer the IFIS Lodgement Questions incorrectly, this will be viewed as a non-compliance and the details will be recorded.

Future consignments lodged under the same broker and importer combination may be subject to the following action:

- At least 5 consecutive consignments will be referred to AQIS to ensure that the imported foods are correctly declared
- The referred consignments may be subject to inspection, sampling and analytical testing.

The broker and importer details may be referred to AQIS Compliance and Investigations for further action.

Note: AQIS officers do not have access to amend any of the fields in a FID and will not manually adjust AQIS records to accommodate or rectify information that has been lodged incorrectly.

Attachment 1: Information required in FIDS, and IFIS Lodgement Questions

1. Information required for food in an import declaration

Certain information is required when lodging a FID for imported food and the ICS uses this information to determine if the FID is referred to AQIS for inspection under the Imported Food Control Act 1992. It is a legal requirement for this information to be lodged in a FID by the broker.

Category of Food	Tariff Code	Country of Origin	Supplier	Producer
Risk	✓	✓	✓	
Holding Order	✓	✓	✓	
Surveillance	✓	✓	✓	

Tariff Code: This must be lodged in compliance with the document titled 'Combined Australian Customs Tariff Nomenclature and Statistical Classification', commonly known as the Working Tariff. For more information go to <http://www.customs.gov.au>

Country of Origin: The country where the food was grown, caught, manufactured or processed.

Supplier: The individual or company declared as the exporter of the goods.

Producer: The individual or company declared as the manufacturer of the goods.

Electronic profiles in the ICS use the above information to identify the different categories of imported food and determine the correct referral rate from Customs to AQIS.

2. IFIS Lodgement Questions (Community Protections Questions)

The Imported Food Inspection Scheme uses information lodged in a FID to identify and target foods that pose a medium to high risk to public health. These are known as 'risk' foods. Where tariff codes are broad and not sufficient to identify risk foods, AQIS uses IFIS Lodgement Questions to find out more information about a whole food or the ingredients used in a mixed or processed food.

Examples of how AQIS uses IFIS Lodgement Questions:

An IFIS Lodgement Question may target a whole food:

e.g. IFIS: ARE THE GOODS TUNA OR MACKEREL?

or, the question may relate to the presence of certain ingredients in a mixed or processed food:

e.g. IFIS: DO THE GOODS CONTAIN MORE THAN 30% PEANUTS OR PEANUT PRODUCTS?

An example of a tariff code that uses IFIS Lodgement Questions to identify risk foods is: 21069090(65) that is part of Chapter 21 – Miscellaneous Edible Preparations.

The importer is responsible for providing the broker with sufficient information about the food, including a list of ingredients in a mixed or processed food, so the IFIS Lodgement Questions can be answered correctly.

e.g. Where a risk food such as peanuts is an ingredient in a mixed or processed food, the list of ingredients supplied to the broker must specify the percentage of peanuts in the finished product.

Attachment 2: Categories of imported food, the referral of FIDs from the ICS to AQIS and the inspection rates applied.

Food imported into Australia is categorised into one of the following types:

1. Risk food

100% of FIDs that include risk food are referred from the ICS to AQIS.

Risk food is initially inspected and tested by AQIS at a rate of 100%. Once five consecutive consignments have passed inspection, the inspection rate is reduced to 25%; after a further 20 consecutive passes, the inspection rate is reduced to 5%. Any consignments that fail will return the testing rate to 100%.

To manage the rate of inspection for each risk food, AQIS maintains an electronic record of the test results for all risk foods that receive analytical testing.

These records are created using the information lodged in a FID. A unique record for each risk food will be created using the following identifying factors:

- Tariff Code
- Country of Origin
- Producer

A list of risk foods is available on the AQIS website under 'Tests applied to risk category foods' - <http://www.daff.gov.au/aqis/import/food/notices>

2. Holding Order Food

100% of FIDs that include Holding Order food are referred from the ICS to AQIS.

When a surveillance category food is inspected by AQIS and does not comply with Australian food standards, AQIS can apply a Holding Order.

A Holding Order profile is created in the ICS to identify future consignments of this food and ensure they are referred to AQIS for inspection. The Holding Order profile will remain in force until the food subject to the Holding Order demonstrates continued compliance. This is usually achieved when five consecutive consignments comply with Australian food standards.

Information about Holding Orders is available in on the AQIS website: <http://www.daff.gov.au/aqis/import/food/holding-orders>

3. Surveillance food

5% of FIDs that include surveillance food are referred from the ICS to AQIS.

Surveillance foods are considered to pose a low risk to human health and safety. A random electronic selection process in the ICS refers 5% of surveillance foods in FIDs to AQIS for inspection against Australian food standards.

Information such as the importer, producer or the country of origin of the surveillance foods is not considered during the random selection process in the ICS.

A list of surveillance foods is available in on the AQIS website under 'Tests applied to surveillance category foods' - <http://www.daff.gov.au/aqis/import/food/notices>

Attachment 3: Frequently Asked Questions - Producers

Q: What is a producer?

A: A producer identifies the overseas manufacturer of the food – example below:

Producer Code	Name	Locality	Country
0123456	THE FOOD COMPANY LTD	PARIS	FR (FRANCE)

Q: Why do I need to include a producer?

A: The producer is required by AQIS to ensure the correct rate of inspection is applied.

Q: What types of imported food requires a producer?

A: All FIDs containing Risk food or food that is subject to Holding Order.

Q: How will I know if my FID requires a producer?

A: The Customs Connect Facility or your 3rd party software package will advise you.

Q: How do I determine the correct producer for an imported food?

A: The importer of the food must provide you with evidence of the producer of the food.

Q: What will happen if I lodge an incorrect producer?

A: The AQIS system will not apply the correct rate of inspection and the importer may be subject to unnecessary inspection and analytical testing of samples.

Q: How do I find a producer in the ICS?

A: The Customs Connect Facility and 3rd party software packages have a search function.

Q: Can I include more than one producer on a single line in a FID?

A: Yes, if needed you can include up to 10 producers on a single line in a FID.

Q: What if I cannot find the producer I need from the list of producers?

A: If you have thoroughly searched the list of producers and found that no producer exists, use an 'Application to add or amend a producer in the ICS' form that is available on the AQIS website: <http://www.daff.gov.au/aqis/import/food/producers>

or contact your local AQIS Imported Food staff using the contact details on this notice.



Australian Government
Australian Quarantine and Inspection Service

Imported Food Notice 09/10

Issued: 7 October 2010

SUBJECT: Requests for information from the AQIS system

Purpose

To provide advice to importers seeking information that was lodged in finalised Full Import Declarations (FIDs) and to outline the AQIS policy on providing information from the AQIS system.

Scope

This notice applies to the following:

- All food importers who are seeking information lodged in finalised FIDs
- All Customs brokers who are lodging FIDs in the ICS for consignments of imported food

This notice was prepared in consultation with the AQIS/Industry Cargo Consultative Committee and the Food Beverage Importers Association.

Information in finalised FIDs

Importers seeking reports on details such as the tariff code, country or origin, supplier etc that were lodged in finalised FIDs should seek this information from the broker who lodged the FIDs.

Customs brokers and food importers are encouraged to maintain commercial records of the foods referred to the Imported Food Inspection Scheme and the test results of these consignments.

AQIS does not provide a service to review commercial records kept by Customs brokers or importers against the information in finalised FIDs in the AQIS system. In exceptional cases, AQIS may consider reviewing records where a broker or importer can provide evidence of a significant problem with the compliance history in AQIS records.

In such cases, the broker or importer requesting the comparative assessment must provide written acceptance of the service fee that will be charged by AQIS if the investigation concludes that the commercial records were incorrect or that errors have occurred due to mis-lodgement of the FID by the broker, particularly when lodging the tariff codes or the producer details.

Acceptance of the service fee must be provided to AQIS in writing prior to the commencement of a comparative assessment. The cost will generally be charged at \$40 for the first half hour and \$40 for each quarter hour after the first half hour.

Existing inspection rates and testing history for risk foods

AQIS will not provide information on the existing testing rate for a particular risk food, the compliance history of a particular producer or details of the FIDs that have contributed to an existing testing rate.

The records maintained by AQIS on the inspection and testing results of risk foods are only for internal use by AQIS to ensure that future consignments are inspected at the correct rate. The provision of this information by AQIS could potentially affect commercial arrangements between importers and overseas producers and for this reason it cannot be provided.

The unique historical record for each risk food uses the following fields in a FID:

Tariff Code
Country of Origin
Producer

Brokers and importers should be aware that the inspection and testing results from ALL consignments of a particular risk food, regardless of the importer, will contribute to the existing testing rate for that particular risk food.

Therefore, if an importer imports a consignment of a particular risk food and the samples fail analytical testing, all future importers of that particular risk food will be subject to an increased rate of inspection until the food demonstrates continued compliance with Australian standards.

Who can I contact for further information?

NSW	(02) 8334 7475	nswimpfood@aqis.gov.au
Queensland and Northern Territory	(07) 3246 8757	qldimpfood@aqis.gov.au
Victoria, Tasmania	(03) 8318 6700	vicimpfood@aqis.gov.au
Western Australia and South Australia	(08) 9334 1532	waimpfood@aqis.gov.au
Canberra	(02) 6272 5488	foodimp@aqis.gov.au

Note: *The information in this document covers AQIS imported food requirements only and is current on the date of publication but may change without notice. Importers must satisfy all requirements of the Imported Food Control Act 1992 applicable at the time of entry. The Commonwealth through AQIS is not liable for any costs arising from or associated with decisions to import based on information presented here which is not current at the time of importation. While every effort is taken to ensure the accuracy of the information contained in this document, the ultimate determination in respect to food standards that must be complied with are those set down in the Australia New Zealand Food Standards Code*



Australian Government
Australian Quarantine and Inspection Service

Imported Food Notice 07/11

Issued: 2 June 2011

Supersedes: Imported Food Notice 05/10

SUBJECT: Information required to support the assessment of Imported Food entries

Purpose

Importers are required to supply all relevant documentation at the time of lodging an entry with AQIS.

Where the entry is subject to the Imported Food Inspection Scheme, this Notice details the information required for entry processing.

Compliance with this Notice will benefit the importer by reducing the time taken by AQIS to process the entry, and therefore keep fees to a minimum.

Further information on how AQIS will apply quarantine and imported food fees is detailed in the AQIS Fees and Charging Guidelines:

<http://www.daff.gov.au/aqis/import/general-info/fees-charges/guidelines-import-clearance>

Please note that the requirements in this Notice are additional to any information or documents required for entries subject to quarantine.

Amendments to previous Imported Food Notice 05/10

- Section 2 – Laboratory Information Form:
 - addition of new requirements for nominating laboratories
 - updated web link to Laboratory Nomination Form
- Section 5 – Accurate and correct producer details – updated information
- Attachment 1 – Definitions and selection of samples – removed from this Notice. Information on sampling is contained in Imported Food Notice 'Food sampling under the Imported Food Inspection Scheme'.

Who can I contact for further information?

NSW	(02) 8334 7475	nswimpfood@aqis.gov.au
Queensland and Northern Territory	(07) 3246 8757	qldimpfood@aqis.gov.au
Victoria, Tasmania	(03) 8318 6700	vicimpfood@aqis.gov.au
Western Australia and South Australia	(08) 9334 1532	waimpfood@aqis.gov.au
Canberra	(02) 6272 5488	foodimp@aqis.gov.au

Note: *The information in this document covers AQIS imported food requirements only and is current on the date of publication but may change without notice. Importers must satisfy all requirements of the Imported Food Control Act 1992 applicable at the time of entry. The Commonwealth through AQIS is not liable for any costs arising from or associated with decisions to import based on information presented here which is not current at the time of importation. While every effort is taken to ensure the accuracy of the information contained in this document, the ultimate determination in respect to food standards that must be complied with are those set down in the Australia New Zealand Food Standards Code*

18 Marcus Clarks Street Canberra City ACT GPO Box 858 Canberra ACT 2601 ph +61 2 6272 3933 www.aqis.gov.au ABN 24 113 085 695

DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY

1. Documents submitted must comply with the Minimum Documentary Requirements Policy

Any documents submitted to AQIS must also comply with the *Minimum Documentary Requirements Policy* published by AQIS:

<http://www.daff.gov.au/aqis/import/general-info/documentary-requirements>

This policy defines the minimum requirements for documentation presented to AQIS to support the risk assessment of imported cargo and non-commodity concerns, whether for quarantine or imported foods purposes.

2. Lot Code List

Lot Code Lists must be provided to AQIS at the time of entry processing and also presented to the AQIS officer at the time of inspection. The list of Lot Codes must be provided for each type of food (batch) in the entry.

Please refer to the following definitions for guidance on the information required:

Lot Is a quantity of food of a particular kind prepared under the same general conditions, from a particular packing or preparation unit, during a particular period (usually indicating a 24-hour period of production). The way a lot is identified may be by marks or codes devised by the manufacturer. 'Use-by' or packing dates may satisfy this requirement when in day/month/year format.

Lot code list A list of all lot codes within a consignment that identifies the number of cartons OR quantity per lot for each type of food (batch).

Eg: Lot 2004/07 – 100 cartons x 24 x 375g cans of tomatoes.

AQIS will use the Lot Code Lists to identify the number of samples that will need to be taken.

This information is also used to estimate how long an inspection is likely to take to ensure that appropriate time is allocated for the booking.

For further information on the testing and sampling that may be applied to imported foods, refer to the Imported Food Notices:

- Tests applied to Surveillance Category Foods
- Tests applied to Risk Category Foods
- Food sampling under the Imported Food Inspection Scheme

<http://www.daff.gov.au/aqis/import/food/notices>

For further information on how AQIS determine the number of samples that will be selected, refer to the *Imported Food Control Regulations 1993*;

<http://www.daff.gov.au/aqis/quarantine/legislation/imported-food>

3. Laboratory Nomination Form

When foods are referred to the Imported Food Inspection Scheme, in a large percentage of cases it results in samples being taken for analysis. The samples are analysed by a laboratory which is an appointed analyst under Section 34 of the *Imported Food Control Act 1992*. The importer is responsible for the costs of analysis.

The importer/owner of the food (or their authorised agent) must:

- Check the Additional Directions of the AQIS Food Control Certificate to assess whether samples may be taken for laboratory testing.
- When laboratory testing is required:
 - Select an AQIS appointed laboratory before booking a food inspection. Refer to the following link for a copy of the *Laboratory Nomination Form* and further information:
 - http://www.daff.gov.au/aqis/import/food/testing-labs/information_for_importers
 - Confirm that the laboratory is able to perform the tests assigned in the Food Control Certificate and that they are able to collect samples from AQIS collection sites as some laboratories do not service all areas. Confirm payment arrangements with the laboratory.
 - Complete a *Laboratory Nomination Form* and email it to the laboratory selected to perform testing. The laboratory will forward the form to AQIS once commercial arrangements have been discussed with the importer. AQIS will not accept a booking until the form is completed and accepted by an appointed laboratory.
 - Book an inspection after AQIS issues a **second** Food Control Certificate (for the same entry). AQIS will issue this once the completed *Laboratory Nomination Form* has been received from the importer's selected laboratory.

Note: Book the inspection with the AQIS regional office which will be performing the inspection.

If AQIS does not receive confirmation from the nominated laboratory or receives multiple *Laboratory Nomination Forms* from different laboratories for the same entry, the booking will not be accepted.

Ongoing nomination – how is this arrangement made?

An importer may have an 'ongoing nomination' with AQIS and the nominated laboratory. Where this arrangement is in place, the *Laboratory Nomination Form* is not required for every entry unless requested.

When requesting an ongoing nomination the importer (or their authorised agent) must:

- Nominate the chosen laboratory for all future consignments by marking the box on the *Laboratory Nomination Form*; and
- Elect to have an 'ongoing nomination' with an AQIS region which will be retained on file and used until revoked or replaced by the importer.

Note: The ongoing arrangements are to be made with each regional AQIS state office which will be performing the sampling.

4. Importer details and inspection location

The following details must be provided to AQIS for entry processing:

- Importer name
- Importer address
- Importer contact phone
- Importer fax number
- Importer email address (where available)
- Inspection location

This information can be provided for each entry by completing and forwarding an *AQIS Import Clearance Coversheet* which can be accessed using this link:

<http://www.daff.gov.au/aqis/import/general-info/fax-cover-sheet>

5. Line identification

Importers must provide documentation to AQIS that clearly links the entry/line information entered into the ICS by Brokers, to the documentation for the actual goods referred (eg: invoice, packing list, lot code list).

If the invoice/packing list/lot code list cannot be linked to the entry/line and is not provided at the time of lodging the paperwork to AQIS, the entry will not be processed at that time and a request will be made to clarify the invoice listings with the entry lines.

6. Accurate and correct Producer details

During the electronic lodgement process the broker is often prompted to enter a Producer Code.

For further information on AQIS requirements for electronic lodgement of producer codes refer to the Imported Food Notice:

- Requirements to lodge FIDS for imported food

<http://www.daff.gov.au/aqis/import/food/notices>

2012 주요 수출대상국의 식품첨가물 및 유해물질 조사(호주)

2012년 7월 인쇄

2012년 8월 발행

편 저 한국식품산업협회

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