AUSTRALIAN CUSTOMS NOTICE NO. 2005/39

Import Cargo Reporting - Self Assessed Clearance (SAC) Thesaurus

The purpose of this notice is to advise importers of the clearance arrangements for imported sea or air cargo goods with a value at or below the entry threshold (currently $250). These arrangements will apply to goods that are scheduled to arrive in Australia on or after the

cut-over date for the Integrated Cargo System – that is, 12 October 2005.

# SAC Declarations

Under the Integrated Cargo System, cargo reporters will be able to self-assess the type of import clearance process that applies to imported goods valued at or below the entry threshold. There are three types of SAC declarations. The two most common types are the cargo report SAC and the SAC (short form) declaration. The nature of the goods being imported will determine the type of SAC to be used.

# SAC Thesaurus

Customs (in conjunction with industry) has developed a list of terms to assist those completing import cargo reports to determine the appropriate form of SAC declaration. The list is known as the **SAC Thesaurus** and covers alcohol and tobacco products, prohibited or restricted goods. These are goods that either require the payment of duties and taxes (irrespective of the value of the goods) or are subject to an import restriction or condition (such as quarantine) under Commonwealth law.

Cargo reporters are able to declare that the imported goods are low value and that the description does not match any of the terms in the SAC Thesaurus. In these cases, the cargo reporter may tick an indicator on the cargo report, which will signify that it is also a cargo report SAC declaration.

Alternatively, goods falling within the categories described in the SAC Thesaurus will require the lodgement of a separate SAC declaration by the owner. SAC declarations can be communicated only electronically to Customs. There are no manual or documentary lodgement options available.

The SAC Thesaurus has been disseminated with the latest update of the software developer’s guide (SDG). It is also available on the Customs website, through the following link: <http://www.customs.gov.au/webdata/resources/files/SACThesaurus_050725.pdf>

Any subsequent amendments to the SAC Thesaurus will also be updated through the SDG and the Customs website. Further information about SAC declarations is available on Customs website at [www.customs.gov.au](http://www.customs.gov.au/) (by following the links from ‘cargo management re-engineering’).

Inquiries concerning this notice may be directed to the Manager, Import Policy on telephone number (02) 6229 3500 or fax number (02) 6245 5446.

Philomena Carnell National Manager Cargo Branch CANBERRA ACT

3 August 2005

