



October 2024

Self-Assessed Clearance (SAC) cost recovery charge: Charging fact sheet

SAC charge

The Australian Government announced a cost recovery charge for biosecurity clearance of declared low value goods, referred to as the Self Assessed Clearance (SAC) Charge, as a key element of its 2023-24 Budget Biosecurity Sustainable Funding measures.

The SAC charge will recover the cost of risk profiling, surveillance, monitoring compliance and administration of other biosecurity efforts.

The SAC charge commenced on 1 October 2024, pursuant to the *Biosecurity Charges Imposition (Customs) Regulation 2016* and the *Biosecurity Charges Imposition (General) Regulation 2016* as amended in June 2024.

Self-reporting model

The SAC charge is administered under a self-reporting model. It is the responsibility of the reporting party to keep records of all SAC declarations associated with goods that have arrived in Australian territory.

The reporting party is required to maintain their own data and refer to it as evidence in the verification and, if necessary, dispute resolution stages.

The department will provide a Notice of Liability containing summary data for a given quarter following the end of that period. Further data will only be provided during the dispute resolution process as outlined in the [Self-Assessed Clearance \(SAC\) Charge: Resolving disputes over the SAC charge fact sheet](#).

Who is required to pay the charge?

The reporting party lodging SAC declarations and cargo reports into the Integrated Cargo System (ICS) is required to pay the charge.

Only parties lodging 278 or more SAC declarations each financial quarter (an accumulated charge of \$100 or more) will be required to pay the charge.

How is the charge applied?

The SAC cost recovery charge is applied to all low value goods that are the subject of a SAC declaration, including short form, long form and cargo report SAC declarations, at a rate of 36 cents per declaration.

The SAC cost recovery charge will apply to SAC declarations associated with goods that have arrived in Australian territory.

The department uses ICS lodgement date, cross-referenced with the ICS status and outturn status, to establish a SAC consignment's arrival in Australia. This will determine whether the SAC charge is applicable.

The ICS lodgement date is an optimal point for billing due to its stability and alignment with the department's determination of liability.

How will the charge be applied to the following scenarios?

Withdrawn SAC declarations

SAC declarations or associated cargo reports with an ICS status of 'withdrawn' will not incur the charge.

It is the responsibility of the reporting party to manage the prompt withdrawal of SAC declarations where required.

Transhipped goods

Goods that may have initially been reported as SACs but have an ICS status of 'tranship' or 'transit' when liability is calculated at the end of the quarter will be excluded from the calculation.

SAC declarations upgraded to Full Import Declarations (FID)

Where a FID is linked in the ICS to a consignment that was previously reported for the SAC pathway, the SAC charge will not be imposed for the consignment.

It is the responsibility of the reporting party to manage the prompt withdrawal of SAC declarations where required.

Full Import Declarations (FID) revised to SAC declarations

Where a FID is initially lodged and later revised to a SAC declaration, the SAC charge will apply.

Short-landed and split consignments

SAC declarations or associated cargo reports with an outturn status of short-landed will not incur the SAC charge until the remainder of the consignment arrives and is outturned fully.

It is the responsibility of the reporting party to ensure that an outturn is generated as required by Australian Border Force.

Held consignments

Where the outturn status indicates a consignment has fully arrived in Australian territory, the SAC charge will be applied for the associated SAC declaration.

Consignments with multiple house waybills

If a single consignment consists of multiple house waybills, then the SAC charge will be applied for each SAC declaration associated with a waybill that represents low value goods.

Duplicate entries

Where a duplicate SAC declaration or cargo report is created in the ICS, the department will apply data screening processes to remove the duplicate entry from our data set.

Consignments that attract biosecurity fees for service

In certain cases, fee bearing activities may be undertaken by the department in relation to a consignment that is subject to the SAC charge. This could result in an additional fee for service being imposed separately for activities not covered by the SAC charge.

Calculating your liability

At the end of each quarter, the department will issue a Notice of Liability to all liable parties. This notice will indicate the total number of SAC declarations made by the entity for the given quarter to which the SAC charge should be applied as calculated by the department.

Liability is the total number of SAC declarations on the notice multiplied by the rate of charge indicated by the department (i.e. 36 cents per SAC declaration for the 2024–25 financial year).

Will the goods and services tax (GST) be applied to the SAC charge?

The SAC charge is a regulatory cost recovery charge. GST does not apply to the charge.

Notice of Liability

At the end of a quarter, the department will issue reporting parties with an initial Notice of Liability (the notice) for the total amount of SAC charges incurred during the quarter.

After receiving the notice, parties will have 10 business days to verify the department's SAC calculation against their own records.

If a party does not acknowledge or register a dispute within this period, the department will issue an invoice for the total number of SAC declarations in the notice.

Parties who agree with the number of SAC declarations contained in the notice may choose to confirm this position respond via email to SACcostrecovery@aff.gov.au within 10 business days of the date of the notice.

Parties who disagree with the notice and have records to support their claim should email the department disputing the assessment within 10 business days as outlined in the [Self Assessed Clearance \(SAC\) Charge: Resolving disputes over the SAC charge fact sheet](#).

Invoice and other payment obligations

Payment will be due quarterly in arrears consistent with the payment options and timeframes identified in the invoice issued by the department or otherwise on demand.

Payment to the department following receipt of an invoice must be accompanied by a remittance advice within 5 days detailing the date of payment, paid invoice number(s) and total amount paid.

This ensures the payment will be allocated against the SAC charge and not any other outstanding amounts owed to the department.

Remittance advices should be emailed to Direct.Credit@aff.gov.au.

Failure to pay on time will result in penalties as detailed in the [Self Assessed Clearance \(SAC\) Charge: Regulatory actions taken on unpaid SAC charge fact sheet](#).

What are my obligations?

Reporting parties lodging SAC declarations or cargo reports for low-value goods into ICS should keep records of these transactions.

Annual review of the charge

All regulatory charges for biosecurity and imported foods are reviewed annually. This will include the SAC charge. The review process includes an analysis of projected volumes, effort, cost and consideration of indexation. It also includes public engagement, with direct consultation with Industry Consultative

Committees, prior to implementation of new prices. The review will occur in the second half of the financial year, with public engagement expected around March prior to any changes commencing from 1 July each year.

Legislation

The charge has been legislated through amendments to the following regulations:

- *Biosecurity Charges Imposition (Customs) Regulation 2016*
- *Biosecurity Charges Imposition (General) Regulation 2016*
- *Biosecurity Regulation 2016.*

More information

Learn more about [Self-assessed clearances cost recovery](#). We will publish updates via the [Import Industry Advice Notice system](#). For queries, email SACcostrecovery@aff.gov.au.

General cost recovery information is available from [Biosecurity cost recovery implementation statements - DAFF \(agriculture.gov.au\)](#)

Acknowledgement of Country

We acknowledge the Traditional Custodians of Australia and their continuing connection to land and sea, waters, environment and community. We pay our respects to the Traditional Custodians of the lands we live and work on, their culture, and their Elders past and present.

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