



October 2024

Self-Assessed Clearance (SAC) cost recovery charge: Regulatory actions taken on unpaid SAC charge fact sheet

This fact sheet explains actions the department may take against a reporting party that fails to pay the Self-Assessed Clearance (SAC) cost recovery charge (the SAC charge) for low value goods.

SAC charge

The Australian Government announced the new SAC charge for low value goods as a key element of the 2023-24 Budget Biosecurity Sustainable Funding measures.

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.

Only reporting parties lodging 278 or more SAC declarations each quarter (an accumulated charge of \$100 or more) will be required to pay the charge. For more information on rate and application of the SAC charge, refer to the [Self-Assessed Clearance \(SAC\) cost recovery charge: Charging fact sheet](#).

Notice of Liability

The department will issue a Notice of Liability (the notice) to reporting parties at the end of each quarter showing the number of their SAC declarations that are liable for the charge. If a reporting party does not acknowledge or register a dispute within 10 business days of the date of the notice, the department will issue an invoice for the total number of SAC declarations in the notice.

Resolving disputes over the amount of SAC charge

Reporting parties that disagree with the number of SAC declarations shown on the notice should contact the department within 10 business days of the date of the notice. The department seeks to settle disputes over the number of SAC declarations for which a reporting party will be charged before it issues an invoice.

Reporting parties can also dispute the SAC charge after an invoice is issued, but this process may be more complex and time consuming.

For more information on disputing the Notice of Liability or the SAC charge invoice, refer to the [SAC cost recovery charge: Resolving disputes over the SAC charge fact sheet](#).

Regulatory actions taken on unpaid SAC charge

If the SAC charge is not paid at or before the time it is due and payable, an additional late payment fee worked out in accordance with section 110(4) of the *Biosecurity Regulation 2016* will be due and payable.

As with any overdue biosecurity fee or charge, proportionate and incremental recovery actions are available to be undertaken by the department for unpaid SAC charge and associated late payment fees.

Measures that could be considered by the department in relation to an overdue SAC charge include:

- 1) Sending a reporting party an overdue notice requesting payment of the unpaid SAC charge within 14 days.
- 2) Calling a reporting party to request payment of the unpaid SAC charge.
- 3) If a reporting party has financial difficulties, arranging for payment of the outstanding SAC charge by instalment or deferring the payment.
- 4) Considering taking action under section 597 of the *Biosecurity Act 2015* (the Act) resulting in:
 - (a) suspension or revocation of a permit, authorisation or other permission; or
 - (b) biosecurity officers not carrying out specified activities or kinds of activities for the debtor.
- 5) Creating a charge on certain goods owned by an entity liable to pay an overdue SAC charge, (even goods not subject to the unpaid SAC charge). Goods may be withheld and sold (subject to written notice) in the event of non-payment of the SAC charge (see sections 598-600 of the Act).
- 6) Taking action in a relevant court to recover the SAC charge as a debt due to the Commonwealth (see section 596 of the Act).

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.

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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