Import Tax Guides: USA, EU & Australia

United States Import Tax Guide

**Import Duties**

\[ Y \times N = \text{Import Duty} \]

\[ Y = \text{Customs Value}, \quad N = \text{Duty Rate (\%)} \]

**Tariff Rates**

In the US, tariffs are harmonized. This means that the same duty rates apply in all US states when importing from foreign countries. Each product is classified according to a 6-digit HS code, which combined with the origin of the country, determines the applicable duty rate.

**Search Rates:** US Harmonized Tariff Schedule (Link)

Tip: Use text search if you don't have the goods code (HS code)

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European Union Import Tax Guide

**Import Duties**

\[ Y \times N = \text{Import Duty} \]

\[ Y = \text{Customs Value}, \quad N = \text{Duty Rate (\%)} \]

**Tariff Rates**

In the EU, tariffs are harmonized. This means that the same duty rates apply in all EU states when importing from non-EU countries. Each product is classified according to a 6-digit HS code, which combined with the origin of the country, determines the applicable duty rate.

**Search Rates:** EU Duty Rate Database (ATEC Consultation) (Link)

Tip: Use text search if you don't have the goods code (HS codes)

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US Import Tax Guide

How to determine duty rates

- Customs Valuation
- Merchandise Processing Fees
- Harbor Maintenance Fees
- Customs Bond
- Customs Broker
- EID/Tax ID
- Calculation

EU Import Tax Guide

How to determine duty rates

- Customs Valuation
- Value Added Tax (VAT)
- Calculation
Australia Import Tax Guide

Import Duties

\[ Y \times X\% = \text{Import Duty} \]
\[ Y = \text{Customs Value}, X = \text{Duty Rate (\%)} \]

Tariff Rates

Imported products are subject to duties. The duty rate depends on the product, and its origin – and is normally a percentage. The Customs Duties are calculated based on the Customs Value (CVAL).

Search Rates: CURRENT TARIFF CLASSIFICATION (CTC)

Customs Valuation (CVAL)

\[ \text{Customs Value} = \text{Product Cost} \]

The Customs value (CVAL) in Australia is based on the FOB (Free on Board) price. This includes the following:

- Unit price
- Transportation to the Port of Loading (Included in FOB)
- Export Clearance Cost (Included in FOB)

Additional Costs

Additional costs (also called 'waive') may also include the following:

- Testing costs
- Field product samples
- Paid services (e.g., design services paid to the supplier)

Australia Import Tax Guide

How to determine duty rates

Customs Valuation

Goods and Services Tax (GST)

Import Processing Charge

Calculation