

FIRST-TIME EXPORTERS GUIDE

Exporting from Australia, made simple.

Everything you need to know before your first shipment leaves: how to move your goods, which documents and permits you need, how GST and costs work, and which trade terms to offer your overseas buyer.

A\$2,000

Value above which an export declaration is required

0%

GST on qualifying goods exported within 60 days

11

Incoterms 2020 rules to choose from



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Six steps from your door to your buyer

Most first exports follow the same path. Planning each step early helps you meet shipping cut-offs, avoid delays at the wharf and get paid on time.

1

Check your goods can be exported

Have an ABN in place. Check whether your goods are prohibited or restricted, and whether they need an export permit, such as for food, plant or animal products.

2

Research your buyer's market

Find out the destination country's import rules, labelling and certificate requirements, and whether a free trade agreement could cut your buyer's duty.

3

Agree terms and payment

Choose an Incoterms rule so everyone knows who pays for each stage and where risk passes, and agree how and when you will be paid.

4

Pack and prepare the goods

Use packaging strong enough for the journey. Timber pallets and crates usually need to meet ISPM 15 treatment standards, and hazardous goods need special handling.

5

Book freight and clear for export

Your forwarder books space and delivers to the wharf or airport before the cut-off. Your customs broker lodges the export declaration and obtains the Export Declaration Number.

6

Ship, send documents and get paid

Send the shipping documents to your buyer or their bank, track the goods to arrival, and keep proof of export to support GST-free treatment.

Before you accept your first order

- ✓ ABN in place
- ✓ Destination import rules researched
- ✓ Incoterms rule and payment terms agreed
- ✓ Export permit needs checked
- ✓ Certificate of origin needs confirmed
- ✓ Freight and local costs built into your price

Forwarder or broker: who does what?

Two specialists get your goods out of Australia. One manages the physical journey; the other makes sure your goods are correctly declared to leave the country. Most first-time exporters need both.



MOVES YOUR GOODS

Freight forwarder

Plans and manages the journey from your door to your buyer, choosing the best route, carrier and mode for your cargo.

- Compares and books space with shipping lines, airlines and transport companies
- Arranges container delivery and pickup from your premises
- Gets your goods to the wharf or airport before the cut-off
- Prepares transport documents, such as bills of lading and air waybills
- Handles dangerous goods paperwork and arranges cargo insurance on request
- Tracks your shipment and keeps you and your buyer updated
- Works with overseas agents to deliver at destination



CLEARs YOUR GOODS

Customs broker

Licensed by the Australian Government to deal with the Australian Border Force for you, making sure your goods are correctly declared before they leave.

- Lodges your export declaration and obtains the Export Declaration Number
- Checks whether your goods are prohibited or restricted
- Records any export permit numbers on the declaration
- Helps you obtain a certificate of origin so your buyer can claim lower duty
- Advises on free trade agreement rules of origin
- Claims duty drawback on eligible imported goods you re-export
- Helps you keep the records needed for compliance

HOW THEY WORK TOGETHER

FORWARDER

Books space and collects your goods

CUSTOMS BROKER

Lodges the export declaration

FORWARDER

Delivers to the wharf or airport and ships

FORWARDER

Coordinates delivery at destination

Why the export declaration matters

Goods worth more than A\$2,000, and any goods that need an export permit, must be declared to the Australian Border Force before they leave. Without an Export Declaration Number, your goods cannot be loaded, and you could miss your vessel or flight.

One team, both roles

Smith Channon is both an international freight forwarder and a licensed customs broker. You deal with one team from your door to your buyer's, with no hand-over gaps between the people moving your goods and the people clearing them.

Choosing how your goods travel

The right mode is a balance of cost, speed and the size of your shipment. Every sailing and flight has a cut-off for cargo and documents, so plan backwards from the departure date.



Sea freight: full container (FCL)

20ft or 40ft container used only for your goods

An empty container is delivered to your premises for you to pack, then taken to the wharf. Usually the lowest cost per unit for larger volumes.

Lowest cost per unit

Slowest: weeks

Large volumes



Sea freight: shared container (LCL)

Your goods share a container with other shippers

Ideal for first exports and smaller shipments. Your goods are delivered to a depot and packed with other cargo. You pay for the space you use, charged by volume or weight.

Pay for space used

Weeks, plus depot time

Small to medium volumes



Air freight

Cargo flights and passenger aircraft holds

Suits perishable, urgent or high-value goods. It costs more than sea, and charges are based on actual or volumetric weight, whichever is greater.

Fast: days

Higher cost

Perishable or urgent



Courier and express

Door-to-door parcel networks

Convenient for samples and small parcels. Goods worth more than A\$2,000 still need an export declaration, so compare against air freight for larger consignments.

Door to door

Samples and parcels



Roll-on roll-off and breakbulk

Vehicles, machinery and oversized cargo

Roll-on roll-off (RoRo) vessels carry anything that can be driven or towed aboard. Breakbulk and flat rack options handle cargo too large for a standard container.

Vehicles and machinery

Out of gauge

Not sure which mode fits?

Tell us what you are selling, roughly how much, where it is going and when your buyer needs it. We will compare options and recommend the most cost-effective route.

The paperwork your goods need

Your buyer will need correct documents to clear the goods at their end, so errors can delay payment as well as delivery. Prepare these before the goods leave your premises.

Document	What it shows	When needed
Commercial invoice	Seller and buyer, a clear description of each item, quantities, prices, currency and the agreed Incoterms rule. Your buyer's customs will use it to value the goods.	Always
Packing list	Number of packages, contents of each, weights and dimensions, and any markings.	Always
Export declaration and EDN	Your declaration to the Australian Border Force. The Export Declaration Number (EDN) it produces must be in place before the goods can be loaded.	Over A\$2,000
Bill of lading or air waybill	The transport contract and receipt for the goods. An original bill of lading may be needed for your buyer to collect the goods.	Always
Certificate of origin	Proves the goods were made in Australia so your buyer can claim lower duty under a free trade agreement, or because their country requires it.	FTA or buyer request
Export permit and government certificates	Required for prescribed goods such as meat, dairy, fish, eggs, plants, grain and wood products. Issued by the Department of Agriculture.	Prescribed goods
Dangerous goods declaration	Classifies hazardous goods, such as chemicals, batteries and aerosols, so they are packed, labelled and stowed safely.	Hazardous goods
Treatment certificate	Shows timber packaging or the goods have been fumigated or heat treated, if the destination requires it.	If required

Prohibited and restricted exports

Some goods need permission to leave Australia, such as defence and dual-use items, certain cultural heritage objects and some wildlife products. Check before you accept an order.

Know your buyer's rules

For food and agricultural goods, the Department of Agriculture's MCoR database lists each country's import requirements. Your buyer can also confirm local labelling and certificate rules.

Keep proof of export

Keep your EDN, bill of lading or air waybill, and invoices. They support GST-free treatment and any duty drawback claim.

What you pay, and what your buyer pays

Exporting is generally tax-friendly. The main cost decision is how much of the journey you include in your price, and that is set by the Incoterms rule you quote.

No export duty

Australia does not charge customs duty on goods leaving the country.

GST-free

Goods are generally GST-free if you export them within 60 days of receiving any payment or issuing an invoice, whichever comes first.

Buyer's duty

Import duty and taxes in the destination country are normally paid by your buyer, unless you agree to deliver duty paid (DDP).

Building your export price

Each Incoterms rule adds another stage of the journey to your price. Illustrative figures for a sea freight shipment.

Goods at your premises = EXW price	A\$20,000.00
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+ Packing, cartage, clearance and port charges	A\$1,200.00
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Loaded on the vessel = FOB price	A\$21,200.00
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+ Sea freight to the destination port	A\$2,500.00
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Freight paid to port = CFR price	A\$23,700.00
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+ Cargo insurance	A\$100.00
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CIF price	A\$23,800.00
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Illustrative only. Ask us for real costs on your lane before you quote your buyer.

Local costs to build in

- Export packaging, pallets and labelling
- Container delivery or transport to the depot
- Export declaration and customs broker fees
- Terminal and port charges
- Certificates of origin and government certificates
- Treatment or fumigation, if required

Agree how you will be paid

Options include payment in advance, a letter of credit through the banks, or open account terms. Match the method to how well you know your buyer.

Duty drawback

If you paid duty on imported goods or parts and then export them, you may be able to claim some of that duty back.

Who pays for what: Incoterms 2020

Incoterms are standard trade terms published by the International Chamber of Commerce. The code on your quote and invoice decides which costs you include in your price, and the point where risk of loss or damage passes from you to your buyer.

Rule	Export clearance	Main freight	Insurance	Import clearance, duty & tax	Delivery to buyer's door
ANY MODE OF TRANSPORT					
EXW Ex Works	Buyer	Buyer	Buyer	Buyer	Buyer
FCA Free Carrier	You	Buyer	Buyer	Buyer	Buyer
CPT Carriage Paid To	You	You	Buyer	Buyer	Buyer
CIP Carriage & Insurance Paid	You	You	You	Buyer	Buyer
DAP Delivered at Place	You	You	You	Buyer	You
DPU Delivered at Place Unloaded	You	You	You	Buyer	You
DDP Delivered Duty Paid	You	You	You	You	You
SEA AND INLAND WATERWAY ONLY					
FAS Free Alongside Ship	You	Buyer	Buyer	Buyer	Buyer
FOB Free On Board	You	Buyer	Buyer	Buyer	Buyer
CFR Cost and Freight	You	You	Buyer	Buyer	Buyer
CIF Cost, Insurance and Freight	You	You	You	Buyer	Buyer

■ You, the exporter, arrange and pay

■ Your overseas buyer arranges and pays

Our suggestion: FCA, FOB, CFR or CIF

For a first export, FCA or FOB keep things simple: you clear the goods for export and your buyer takes over from there. Quoting CFR, CIF, CPT or CIP lets you offer a delivered price and keep control of the freight through your own forwarder.

Be careful with EXW and DDP

Under EXW your buyer is meant to handle export clearance, but an overseas buyer cannot easily lodge an Australian export declaration. Under DDP you must pay import duty and taxes in your buyer's country, which usually needs local registration.

Each rule from an exporter's point of view

EXW

Ex Works

You make the goods available at your premises and your buyer does the rest. Looks simple, but your buyer may struggle with Australian export clearance. FCA is usually a better choice.

Risk passes: at your premises.

FCA

Free Carrier

You clear the goods for export and hand them to your buyer's carrier at an agreed place. A strong all-round choice, especially for air freight and LCL.

Risk passes: when handed to the buyer's carrier.

CPT

Carriage Paid To

You pay the main freight to a named place in the buyer's country. Risk passes early, so your buyer should insure the goods.

Risk passes: at the first carrier in Australia.

CIP

Carriage and Insurance Paid To

As CPT, but you must also buy high-level cargo insurance (Institute Cargo Clauses A) for your buyer's benefit.

Risk passes: at the first carrier in Australia.

DAP

Delivered at Place

You deliver to a named place in the buyer's country, ready for unloading. Your buyer clears import and pays local duty and taxes.

Risk passes: at the named place, ready for unloading.

DPU

Delivered at Place Unloaded

As DAP, but you must also unload the goods at the named place. Make sure unloading can be arranged there.

Risk passes: at the named place, once unloaded.

DDP

Delivered Duty Paid

You take on everything, including import duty and taxes in your buyer's country. Usually needs local registration, so seek advice before agreeing.

Risk passes: at the named place, ready for unloading.

FAS

Free Alongside Ship

You clear the goods and place them alongside the vessel at the Australian port. Mostly used for bulk and breakbulk cargo.

Risk passes: alongside the ship in Australia.

FOB

Free On Board

You clear the goods for export and load them on the vessel your buyer has booked. A common, simple choice for sea exports.

Risk passes: on board the ship in Australia.

CFR

Cost and Freight

You pay the sea freight to the buyer's port, so you choose the carrier and sailing. Your buyer should insure the goods.

Risk passes: on board the ship in Australia.

CIF

Cost, Insurance and Freight

As CFR, but you also buy minimum cargo insurance (Institute Cargo Clauses C) for your buyer. Popular for sea exports where the buyer wants a price delivered to their port.

Risk passes: on board the ship in Australia.

Ready for your first export?

Our licensed customs brokers and freight team have been helping Australian businesses navigate the complexities of international freight since 1877. We'll guide you through every step, from quote to delivery.

CALL

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This guide is general information only, current as at October 2026, and is not legal or tax advice. Rules, charges and destination requirements change, so please confirm details for your specific goods and market with our team before you ship.

Sources: [Australian Border Force, export requirements](#) · [Australian Taxation Office, exports and GST](#) · [DFAT, how to obtain a certificate of origin](#) · [Department of Agriculture, export certification](#) · [International Chamber of Commerce, Incoterms](#)