

PLUSH TOY LANDED COST AUSTRALIA: AUDIT WORKSHEET

Enter your variables below to calculate your true margins before wiring a deposit.

STEP 1: Calculate True Customs Value (Pre-Freight)

COST ITEM	AMOUNT (AUD)	NOTES / GUIDELINES
Raw Unit Price (EXW) × Total Units	\$	Base factory quote. Do not stop here.
Individual Polybag Packaging	\$	Cost for vacuum-compression bags.
Export Master Cartons	\$	Often hidden by factories. Verify size.
Compliance Labeling & Testing Amortization	\$	Divide \$300 lab fee by order volume.
Local Trucking (Factory to Shenzhen Port)	\$	Required if terms are EXW, not FOB.
[A] TOTAL CUSTOMS VALUE	\$	Use this for VoTI calculation.

Sanity Check: Multiply [A] by 4. If your target Retail Price is lower than this number, your profit margins are at high risk.

STEP 2: Value of Taxable Importation (VoTI) & Border Taxes

LOGISTICS & TAX ITEMS	AMOUNT (AUD)	NOTES / GUIDELINES
Sea Freight (LCL/FCL) or Air Freight	\$	Based on CBM. Include peak surcharges.
Marine Insurance	\$	Typically 0.3% to 0.5% of cargo value.
Import Duty	\$	5% of [A], OR \$0 if you have a ChAFTA Certificate.
[B] VoTI (Customs Value + Freight + Insurance + Duty)	\$	The Australian Border Force taxes the entire journey.
[C] GST LIABILITY (10% of VoTI)	\$	[B] × 0.10. Mandatory for imports over \$1,000 AUD.

STEP 3: Destination Fees & Final Logistics

DESTINATION ITEM	AMOUNT (AUD)	NOTES / GUIDELINES
Customs Broker Fees	\$	Standard agency clearance fees.
Port Charges & Depot Handling (DTHC)	\$	LCL tailgate/unpacking fees.
Last-Mile Cartage (Port to 3PL / FBA)	\$	Sydney local trucking fees.
5% Buffer (Currency & Random Quarantine Checks)	\$	Buffer for random X-rays or ISPM 15 issues.
[D] TOTAL DESTINATION FEES	\$	Often ignored by first-time buyers.

Total Project Cost = [A] + Freight/Ins. + [C] + [D] = \$ _____

Divide Total Cost by _____ Sellable Units = True Landed Cost per Unit: \$ _____

PRE-PAYMENT FACTORY CHECKLIST

- HS Code Verified:** Commercial invoice correctly states 9503.00 for plush toys.
- ChAFTA Certificate:** Supplier has initiated the China-Australia Free Trade Agreement certificate BEFORE the vessel departs.
- AS/NZS ISO 8124 Compliance:** 90-Newton tension test and heavy metals lab report secured.
- Pallet Fumigation:** Confirmed all wooden pallets bear a valid ISPM 15 stamp to avoid quarantine delays.
- Packaging Volume:** Vacuum-compression sample approved and CBM properly calculated.