



*'Taste the world your way'*

## Customs, Quarantine & Duty Free Concession Information

### DEPARTING AND ARRIVING

#### Departing

1. Departing travellers should be aware of concession available to the on their return (see duty free allowances for more detail).
2. A declaration must be made of amounts of AUD10000 or more in foreign or Australian currency taken out of or brought into Australia.
3. Register expensive items with Customs before departing (refer to 'Guide for Travellers – Know Before You Go' which is available from Customs – contact below. A copy is normally included with your documents.
4. While abroad, beware of buying souvenirs made from animal or plant material as the may be prohibited or subject to quarantine treatment, and
5. Remember that – food items brought back to Australia may be confiscated by Quarantine officials.

#### Arriving

1. Passport and completed Incoming Passenger Cards should be ready (Cards distributed on inbound flight or available in the arrivals hall).
2. Declare any items over concessions and all food (tinned or packaged), plant and animal material (for detailed information on items to be declared on arrival refer to 'Guide for Travellers – Know Before You Go').
3. Travellers should follow the Green Channel if the have nothing to declare; or follow the Red Channel if they have something to declare.
4. All goods to be declared should be packed in an easily accessible bag to assist with Customs and or quarantine inspection.
5. Be honest with Customs.

## DUTY FREE ALLOWANCE

Travellers are allowed to bring the following goods duty and tax free into Australia. Goods bought overseas, bought duty/GST free before leaving Australia or for which a refund has been claimed and approved under the Tourist Refund Scheme (TRS) are included when determining your duty free allowance.

1. AUD900 worth of goods not including tobaccos or alcohol (AUD450 for travellers under 18 years of age). For example, cameras, electronic equipment, leather goods, perfume concentrate jewellery, watches and sporting goods.
2. 2.25ml alcoholic liquor (including wine, beer or spirits) for travellers aged 18 years and over.
3. Tobacco – 250 cigarettes or 250 grams of cigars or tobacco products for travellers aged 18 years and over. Note: Pooling of concession is allowed for family members travelling together.
4. Most personal items such as new clothing, footwear, articles for personal hygiene or grooming.
5. Personal goods owned and used by you for at least 12 months can also be brought into Australia without payment of duty and GST (proof of date of purchase may be required).

Anything in excess of duty free allowance:

1. Declare the food and provide proof of purchase to Customs for calculation of any duty and GST to be paid.
2. Customs will not collect combined duty and GST of less than AUD50 provided that excess goods are declared.

## PAYMENT OF CUSTOMS DUTY/GST

Payment of Customs duty and/or GST may be made in cash or by travellers cheque in Australian currency at sea ports. Credit card facilities American Express, MasterCard, Visa Card and EFTPOS from an Australian bank account are also available at international airports.

## CARRYING EXPENSIVE ITEMS

Expensive items (such as computers, cameras and video cameras) that you take out and intend bringing back to Australia can be registered on the Goods Exported in Passenger Baggage Form. Proof of ownership in the form of receipts for jewellery and other goods not readily identifiable will help when goods are presented on return. Once registered there is no need to declare these articles to Customs on return to Australia but keep the registration form hand in case Customs has any questions. Goods purchased duty or GST free in Australia, or on which a tourist refund is claimed must be taken with you and inspected at the departure point. These goods may also need to be declared upon return (see Duty Free Allowances).

## BUSINESS TRAVELLERS

Business travellers carrying commercial goods or sample may need to obtain permits for the goods depending on the nature, regardless of value. Quarantine and wildlife regulations and other restriction may also apply to certain goods. A customs entry for Customs clearance may be required if the goods carried are valued over AUD250. Laptop computer and other similar electronic equipment for personal

use may be brought in duty free by business travellers provided Customs is satisfied they are being taken with you on departure.

CONTACT AUSTRALIAN CUSTOMS SERVICE FOR INFORMATION REGARDING THE FOLLOWING:

1. Unaccompanied goods (for more information refer to Unaccompanied Effects Brochure and Unaccompanied Effects Statement available at all Customs offices and Australian missions overseas).
2. Items you must declare on departure.
3. Items you must declare on arrival.
4. Quarantine regulations.

#### TOURIST REFUND SCHEME

The Tourist Refund Scheme (TRS) allows Australians and overseas visitors to claim back the Goods and Services Tax (GST) and the Wine Equalization Tax (WET) paid on goods bought in Australia and taken with them overseas.

Australia's TRS has a set of conditions which travellers must follow to claim a refund. Travellers must:

- Spend a minimum of AUD300 (GST inclusive) from one retailer
- Purchase goods no more than 30 days before departing Australia
- Ask the retailer for a single tax invoice totalling AUD300 (GST inclusive) or more if they have made several smaller purchases, and
- Have the goods available for sighting by a Customs Officer when they make their claim on departure (goods should be carried in hand luggage)
- Refunds are only available up to 30 minutes prior to the scheduled departure of their flight

To claim a refund, travellers must present the following items on the day of departure to the Customs officer at the TRS facility:

- Passport
- Original tax invoice
- International boarding pass, and
- The goods if requested by a Customs officer.

Goods can be purchased from any retailer who is registered for GST and can issue a tax invoice.

Refunds cannot be claimed on:

- Services such as accommodation and car rental
- Beer, spirits and tobacco products
- GST free foods, and
- Goods that have been wholly or partly consumed.

Non consumable goods such as cameras and clothing can be used or worn before claiming a refund. However travellers should not drink use or ear goods such as wine, perfume or chocolates before leaving. These goods must be unopened to receive a refund.

Good such as jewellery and cameras bought under the TRS must be declared when returning to Australia. These will be included in determining the traveller's duty free allowance. Travellers do not need to declare most goods of a personal nature such as clothing, footwear and personal grooming or hygiene products as tax and/or duty will not have to be paid on these products.