



# Australian CUSTOMS AND BORDER PROTECTION



## GUIDE FOR TRAVELLERS

know before you go

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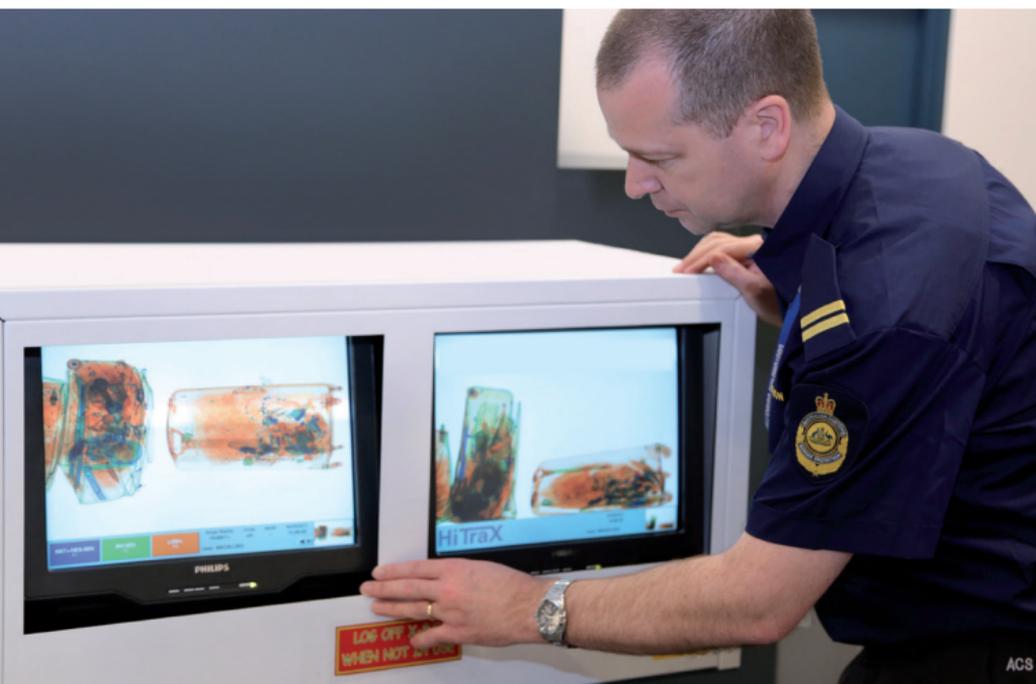
# Heading overseas?

Are you one of more than 31 million travellers getting ready to pass through an Australian international airport or seaport this year?

If you are, this guide will help you prepare for your trip and give you an idea of what to expect when you pass through Australian Customs and Border Protection Service (ACBPS) at an international airport or seaport. ACBPS officers play an important role in protecting Australia's borders from the entry of illegal and harmful goods and unauthorised people.

Activities undertaken by ACBPS include:

- checking passports as travellers arrive and depart Australia
- checking arriving and departing travellers' documents
- questioning and searching arriving travellers and their baggage for prohibited or restricted goods
- searching aircraft or vessels for prohibited or restricted goods
- seizing prohibited or restricted goods
- patrolling the tarmac, wharf and baggage handling areas to detect and deter criminal activity using detector dogs to search people's baggage for drugs and other prohibited or restricted goods, and
- collecting duty and tax on imported goods.



ACBPS uses a range of technology and techniques to detect illegal activities with minimal impact on passengers in airports and seaports including closed circuit television and surveillance monitoring.

The Department of Agriculture also operates at airports and seaports. You will need to be cleared by Department of Agriculture Biosecurity officers when you arrive in Australia, to ensure you are not bringing in any items of biosecurity concern that may put Australia's agricultural industries and unique environment at risk.

The possession or trafficking of drugs is a very serious crime. In many countries you could face the death penalty or life in prison.

**DON'T CARRY ILLICIT DRUGS – ANYTIME, ANYWHERE.**



# Before you go

1. Make sure you visit [www.smartraveller.gov.au](http://www.smartraveller.gov.au) before you travel. The site has tips to make your overseas trip easier.
2. Read this guide to make sure you aren't carrying any prohibited or restricted goods. Remember that countries you are visiting may have different rules to Australia, so check with the Embassy, High Commission or Consulate of the countries you are visiting before you travel.
3. Read page 12 of this guide if you will be carrying medicine for personal use.
4. Check with your doctor and find out if you need to get a Yellow Fever vaccination certification.
5. Understand personal duty-free concession limits you are entitled to in Australia and your overseas destination. For more information refer to page 20.
6. Ensure you lock your carry-on and checked luggage.

## Departing Australia

When departing Australia, you need to present your passport, completed Outgoing Passenger Card and boarding pass to an ACBPS officer. You will also need to go through an airport or seaport security screening point.

**Note:** The Australian Government no longer provides a Port and Date Stamp in travellers' passports on departure from Australia without a request. If you need a stamp in your passport, you must ask the ACBPS officer when you depart Australia.

# Aviation security

There are aviation security restrictions on items you can have in your carry-on luggage when you travel in and out of Australia. The restrictions include weapons; explosives; sharp objects and tools; some sporting goods; and liquids, aerosols and gels (LAGs) products. For more information about the restrictions on weapons, LAGs or other prohibited items visit [www.travelsecure.infrastructure.gov.au](http://www.travelsecure.infrastructure.gov.au)

**Note:** The LAGs restrictions limit the volume of liquids, aerosols and gels you can bring into Australia as carry-on luggage on an international flight and the location where LAG items can be purchased. As an alternative, duty-free alcohol can be purchased in an airport duty-free shop on arrival in Australia.

## Tips

Get to the airport early to allow plenty of time to check-in with your airline, fill in relevant forms, clear ACBPS and security and process any Tourist Refund Scheme (TRS) claims.

If you have expensive personal items like computers or cameras you're taking with you that:

1. you intend to bring back to Australia
2. you are not claiming a TRS refund, and
3. are not duty-free goods,

then you can register them on Form B263 (Goods Exported in Passenger Baggage).

The Form B263 is available on our website [www.customs.gov.au/site/page4288.asp](http://www.customs.gov.au/site/page4288.asp) or from any ACBPS office. Goods must be inspected by an officer in the ACBPS office at the departure point.

Once registered, you do not need to declare these goods to ACBPS on return. Keep your completed form handy to show ACBPS when you come back to Australia.



## Departing by sea

If you are departing Australia by sea, you will be cleared at the port before you join the vessel. You will need to present your passport and Outgoing Passenger Card to ACBPS for outwards clearance at the location and time advised by the shipping operator.

## Departing by pleasure craft

There are specific ACBPS requirements for departing Australia by yacht or pleasure craft. For more information visit [www.customs.gov.au/site/page4260.asp](http://www.customs.gov.au/site/page4260.asp)

**Outgoing passenger card • Australia**

PLEASE COMPLETE IN ENGLISH WITH A BLUE OR BLACK PEN

Family/surname: \_\_\_\_\_

Given names: \_\_\_\_\_

Date of birth: Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_

Passport number: \_\_\_\_\_

Nationally as shown on passport: \_\_\_\_\_

Flight number or name of ship: \_\_\_\_\_

Country where you will get off this flight or ship: \_\_\_\_\_

What is your occupation? \_\_\_\_\_

PLEASE COMPLETE BOTH SIDES OF THIS CARD

PLEASE X AND ANSWER D OR E OR F

**D** Visitor or temporary entrant departing  State where you spent most time in Australia: NSW  Vic  Old  SA  WA  Tas  NT  ACT  Other

Country of residence: \_\_\_\_\_

**E** Australian resident departing temporarily  Country where you will spend most time abroad: \_\_\_\_\_

In which State do you live? NSW  Vic  Old  SA  WA  Tas  NT  ACT  Other

Intended length of stay overseas: Years \_\_\_\_\_ Months \_\_\_\_\_ Days \_\_\_\_\_ OR \_\_\_\_\_

Main reason for overseas travel (X one only):

Conversion/conference	1	Employment	5
Business	2	Education	6
Visiting friends or relatives	3	Exhibition	7
Holiday	4	Other	8

**F** Australian resident departing permanently  In which State did you live? NSW  Vic  Old  SA  WA  Tas  NT  ACT  Other

Country of future residence: \_\_\_\_\_

TURN OVER THE CARD  
English

Your Outgoing Passenger Card is a legal document. There are penalties for not filling in your Outgoing Passenger Card properly and for making a false declaration.

**REMEMBER – IF IN DOUBT, DECLARE IT**



## Arriving in Australia by air

All arriving passengers must complete an Incoming Passenger Card.

Once you arrive in Australia, there are three key steps before you leave the airport:

1. Clear passport control
2. Collect your baggage
3. Proceed to the ACBPS and Department of Agriculture checkpoint

Australia has implemented a self-service passport control system in Australia's eight major international airports that can be used by travellers who meet certain eligibility criteria. To find out if you are eligible to use the SmartGate system, and to find out more about how it works, visit [www.customs.gov.au/smartgate/default.asp](http://www.customs.gov.au/smartgate/default.asp)

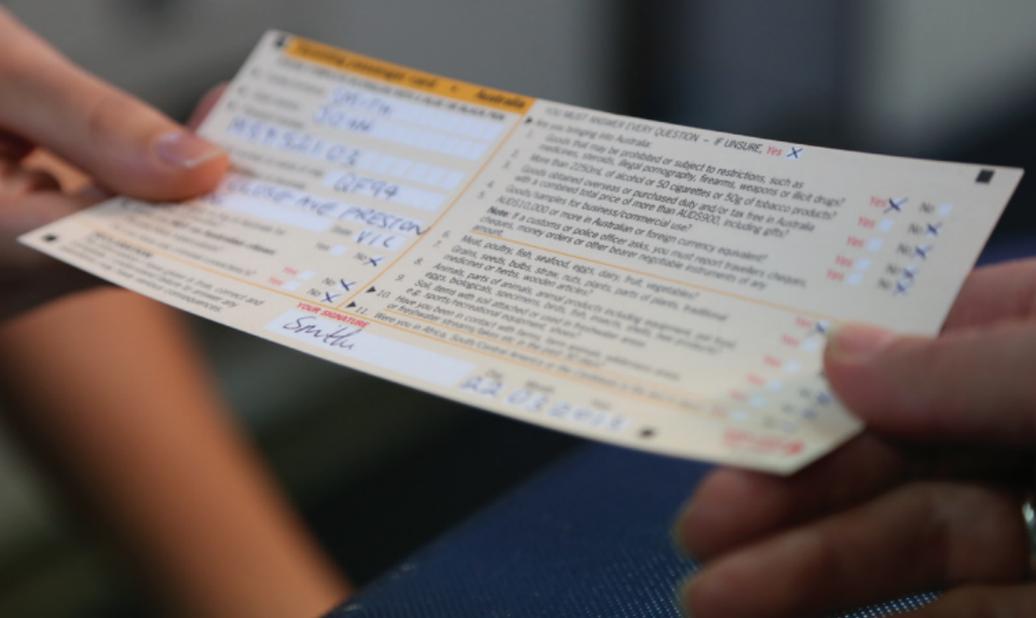
All other travellers must present their passport and completed Incoming Passenger Card to an ACBPS officer on arrival before collecting their baggage.

After completing passport control, travellers should collect their own baggage and ensure it remains with them at all times. Travellers should not allow another travelling companion to take possession of their baggage.

All travellers must then proceed to the ACBPS and Department of Agriculture checkpoints and follow the directions of ACBPS or Department of Agriculture Biosecurity officers.

Your baggage may be x-rayed or examined by ACBPS or Department of Agriculture Biosecurity officers who work together to detect prohibited, restricted or dutiable goods and biosecurity risk items such as animal and plant material. You may be questioned by officers and have your bags inspected.





In the arrivals hall you may see ACBPS and Department of Agriculture Biosecurity officers using detector dogs to search for drugs, biosecurity risk material and other prohibited or restricted goods.

If you are caught carrying undeclared, prohibited or restricted goods, you could be fined or prosecuted. For more information about your arrival into Australia visit [www.customs.gov.au/site/page4351.asp](http://www.customs.gov.au/site/page4351.asp)

## Tips

Complete your Incoming Passenger Card while you are on the aircraft – this will save you time when you land.

After you have collected your bags, have your passport, completed Incoming Passenger Card and, if you self-processed through passport control, your SmartGate ticket, ready to give to an ACBPS officer when asked.

Declare on your Incoming Passenger Card all drugs, steroids and high dependency prescription medicines which may be subject to misuse, certain food, plant and animal products or other goods as listed in the restricted goods section of this guide.

Make sure you know Australia's duty-free concession limits before you go shopping. See page 20 for further details.





## Using your mobile phone and camera

Mobile phones, cameras, video cameras and recording devices must not be used in ACBPS controlled areas at airports and seaports. Keep your electronic devices turned off until you have passed through all ACBPS and Department of Agriculture processes and entered the public area. Unauthorised use may result in an on-the-spot fine.

## Baggage searches

Travellers arriving into, or departing from, Australia may be subject to a baggage search by ACBPS and Department of Agriculture Biosecurity officers.

ACBPS understands that travellers who know they are not carrying any prohibited or restricted goods can find searches and questions by ACBPS officers intrusive and inconvenient. ACBPS also understands that travellers may want to know the reason for their selection. Selection is based on a number of factors, such as the traveller's itinerary and answers to questions. ACBPS is unable to disclose the exact reason for the selection of travellers as this could place risk assessment practices and law enforcement processes at risk.

The fact that a traveller is selected for ACBPS questioning or examination should not be taken as any sort of adverse reflection on their character or integrity.

Please be assured that baggage and other searches are an essential part of ACBPS's role in protecting the integrity of Australia's security, economy, environment, health and cultural heritage.

# Prohibited and restricted goods

It is illegal to carry drugs including cannabis, heroin, cocaine and amphetamines in and out of Australia.

Other goods may be restricted. You will need a permit to carry these goods in and out of Australia.

See page 19 for a summary on what you can and can't carry and what you need to declare on your Incoming and Outgoing Passenger Cards. There are penalties, including on-the-spot fines, for not declaring prohibited and restricted goods and for making false declarations on your Incoming or Outgoing Passenger Card.

Contact ACBPS, your Embassy, High Commission or Consulate of the countries you're visiting before you travel for more advice about importing or exporting prohibited and restricted goods.

## **Counterfeit and pirated goods (DVDs, music, handbags, clothing and apparel etc.)**

Buying counterfeit or pirated items supports an illegal trade that could involve serious criminal activity. These goods are often poorly manufactured and, as a consequence, they can present a serious risk to the health and safety of unsuspecting consumers. Counterfeit or pirated items may be seized by ACBPS and you may be subject to civil litigation or criminal prosecution.





## Travelling with medicines

### Taking medicines out of Australia

There are no restrictions on taking medicines out of Australia for your own personal use (or for someone travelling with you). In fact, it is a good idea to carry enough medicine for the entire trip, plus some extra in case your travel is delayed. This is because an Australian prescription cannot be filled overseas, and familiar over-the-counter medicines may not be available.

When you take medicines out of Australia, you need to follow a few simple rules:

- Only take medicines you (or someone you are travelling with) require for your personal use for a period of up to three months.
- Carry a letter from your prescriber with your prescription medicines. The letter should include the name of the medicine, how much you are taking, and state the medicine is for your personal use.
- If you can't get a letter from your prescriber, there is a Pharmaceutical Benefits Scheme Medicines Export Declaration Form that may be sufficient to let ACBPS know a medicine subsidised by the PBS is for your personal use, for no longer than three months. Refer to the following website – [www.humanservices.gov.au/spw/customer/forms/resources/2619-1201en.pdf](http://www.humanservices.gov.au/spw/customer/forms/resources/2619-1201en.pdf)
- All prescription medicines should be kept in their original container displaying your name and dosage requirements, and carried in your hand luggage to prevent loss.

Some medicines should not be transported across international borders unless they are accompanied by a customs clearance from the country concerned. This applies to those classified as Controlled Drugs and medicines of addiction (such as medicines containing codeine or strong painkillers prescribed from a Pain Unit). Even when these medicines are obtained on a legal prescription in Australia, you must apply for customs clearance to the appropriate Embassy, High Commission or Consulate in Australia:

[www.dfat.gov.au/embassies.html](http://www.dfat.gov.au/embassies.html). You need to think about any countries you might be entering as a stop-over, as well as your final destination.

## **Bringing medicines into Australia**

If you are a traveller carrying medicines such as aspirin, paracetamol or Australian over-the-counter medicines, you do not need to declare these to ACBPS when you arrive in Australia.

Prescription only medicines that do not contain controlled substances\* can be brought into Australia if you:

- Import no more than three months' supply for your personal use, or the use of another traveller under your care.
- Carry a letter or prescription from your doctor, written in English, as evidence that the medicine has been prescribed to you to treat a medical condition.

\*A list of controlled substances is available at:  
[www.health.gov.au/internet/main/publishing.nsf/Content/list-of-drug-substances-requiring-import-and-or-export-authorisations](http://www.health.gov.au/internet/main/publishing.nsf/Content/list-of-drug-substances-requiring-import-and-or-export-authorisations)

ACBPS may request to sight your letter or prescription. Further information is available from:  
[www.tga.gov.au/consumers/travellers.htm](http://www.tga.gov.au/consumers/travellers.htm)

If you are bringing medicines into Australia you took with you on your journey, then in most cases you will not need to do anything extra to re-enter Australia. However, you must apply to the Department of Health in advance if you want to bring into Australia medicines that contain controlled substances and the substances do not have a travellers' exemption, such as anabolic or androgenic steroids (for example testosterone or DHEA).

General guidance for travellers bringing medicines to and from Australia is available from:

[www.health.gov.au/internet/main/publishing.nsf/Content/general-guidance-for-travellers-bringing-medicines-to-and-from-australia](http://www.health.gov.au/internet/main/publishing.nsf/Content/general-guidance-for-travellers-bringing-medicines-to-and-from-australia)

**Important note:** If you are in Australia for three months or longer and require ongoing medicines, we suggest you visit an Australian doctor to obtain your prescriptions. If you want to have your medicines sent to you from overseas, you will need to obtain an import permit before importation. We recommend you find out about import procedures before you arrive in Australia.

## What do I have to declare to ACBPS?

### **Firearms, weapons and ammunition**

You must declare all weapons, firearms and ammunition and their components. This includes imitation firearms and soft air (BB) firearms that discharge a plastic pellet by means of compressed air which are commonly purchased as "toy guns". Other weapons such as paintball markers, blowpipes, all knives, nunchakus, slingshots, crossbows, electric shock devices, laser pointers, body armour, batons, pepper sprays, knuckle dusters and parts and accessories for use with firearms and weapons must also be declared. Some of these items may require permission to be imported, and may be subject to other import requirements such as unique serial numbers and safety testing.

**Please note:** The illegal import and export of firearms, weapons and regulated parts is a criminal offence with a penalty on conviction of up to \$425,000 or ten years' imprisonment, or both.

## Currency

There is no limit on the amount of physical currency or bearer negotiable instruments you can bring in or take out of Australia.

However, you must declare amounts of AUD\$10,000 (or foreign currency equivalent) or more using the AUSTRAC Cross Border Movement – Physical Currency form. You will need to see an ACBPS officer if you require this form. More information regarding AUSTRAC reporting can be found at [www.austrac.gov.au/info\\_for\\_travellers.html](http://www.austrac.gov.au/info_for_travellers.html)

You must also disclose any bills of exchange, traveller's cheques, personal cheques, promissory notes, bearer bonds, money orders, postal orders or other bearer negotiable instruments, regardless of value, if requested by an ACBPS officer or police officer.

## Illegal pornography

Illegal pornography is controlled on import and export. This includes publications and any media which depicts images such as child pornography, bestiality, and explicit sexualised violence.



## Rough diamonds

Rough diamonds are controlled on import and export and must be declared. All rough diamonds must be accompanied by a valid Kimberley Process certificate and be transported in a tamper-resistant container. Further information can be found at:

[www.ret.gov.au/resources/mining/australian\\_mineral\\_commodities/diamonds\\_rough/kpcs/Pages/kimberley\\_process\\_certification\\_scheme.allsp](http://www.ret.gov.au/resources/mining/australian_mineral_commodities/diamonds_rough/kpcs/Pages/kimberley_process_certification_scheme.allsp)

## Performance and image enhancing substances

All performance and image enhancing substances must be declared on arrival. These include human growth hormones and all anabolic and androgenic steroids such as DHEA.

You must present to ACBPS a prescription, a letter in English from your doctor or a permit, depending on the type of substance you are carrying.

Athletes competing in sports governed by a World Anti-Doping Code compliant anti-doping policy need to be aware they can receive sanctions for the possession of prohibited substances or methods, even if they have not taken the substance, or used the method. The Australian Sports Anti-Doping Authority (ASADA) works closely with ACBPS to investigate the trafficking of prohibited drugs, medications and substances.



Athletes can receive a sanction for being involved in the trafficking of prohibited substances. For further information visit [www.asada.gov.au](http://www.asada.gov.au)

## Medicines

Some medicines are subject to misuse, abuse or dependence and must be declared. The medicines you must declare are:

- human growth hormones
- anabolic or androgenic steroids, including DHEA
- opioid analgesics
- cannabis
- narcotic-based medicines.

Some traditional medicines may contain controlled substances or endangered plant or animal products, so these need to be declared to ACBPS.

Some drugs, medications and substances are banned in sport, as are some methods. Athletes competing in sports governed by a World Anti-Doping Code compliant anti-doping policy need to be aware they can't just take any drug or medication, or even use certain methods. If an athlete needs to take a banned substance, they can apply for a Therapeutic Use Exemption (TUE) at [www.asdmac.gov.au](http://www.asdmac.gov.au)

Different countries have different laws about what substances are considered to be medicines. Substances that are controlled in Australia may be easily available in another country. If in doubt, it is recommended to declare what you have purchased.

## Protected wildlife

Australia's strict laws control the import and export of protected plants and animals and associated products. This can include regulated products such as traditional medicines, ivory, snake or reptile skin, orchids, turtle shell, caviar and many hunting trophies.

## Heritage-listed goods

Travellers need to apply for a permit to import or export heritage-listed goods including works of art, stamps, coins, archaeological objects, minerals and specimens.

# Agricultural and veterinary chemical products

Individuals should be aware it is an offence to import unregistered agricultural chemicals (including household pesticides and personal insect repellents) and veterinary medicines without prior written consent from the Australian Pesticides and Veterinary Medicines Authority (APVMA). Registered products bearing an APVMA approval number that you have taken with you out of the country may be re-imported without APVMA written consent.

Whether registered or not, some veterinary medicines containing prohibited substances may require import approval similar to those for human medicines. It is advised to check whether there are any additional import or export restrictions that might also apply to your veterinary medicines before you travel at [www.tga.gov.au/consumers/personal-importation-scheme.htm](http://www.tga.gov.au/consumers/personal-importation-scheme.htm)

All agricultural chemicals and veterinary medicines should be declared on arrival.

For more information visit [www.apvma.gov.au](http://www.apvma.gov.au) or phone 02 6210 4793.

## Defence and strategic goods

Permits are required to import or export defence and strategic goods. For more information on which goods fit into this category, refer to ACBPS's Export controls for defence and strategic goods fact sheet at [www.customs.gov.au](http://www.customs.gov.au)

If you're unsure, you should check Australian import requirements before you buy. For more information visit [www.customs.gov.au](http://www.customs.gov.au) or phone **1300 363 263**.

## Declaring restricted goods

Item	Declare on Arrival	Declare on Departure	For more details, contact
Firearms, weapons and ammunition	Yes	Yes	ACBPS
Illegal pornography	Yes	Yes	ACBPS
Performance and image enhancing drugs	Yes	Yes	Australian Sports Anti-Doping Authority Office of Chemical Safety, Department of Health Therapeutic Goods Administration
Currency AUD \$10,000 (or foreign currency equivalent) or more	Yes	Yes	AUSTRAC
Medicines and substances which may be subject to misuse, abuse or dependence	Yes	Yes	Medicare Australia Office of Chemical Safety, Department of Health Therapeutic Goods Administration
Rough diamonds	Yes	Yes	Department of Industry
Certain food, plants, animals and biological goods	Yes	No	Department of Agriculture
Protected wildlife and wildlife products	Yes	Yes	Department of Environment
Heritage-listed goods	Yes	Yes	Department of Infrastructure and Regional Development
Agricultural chemicals and veterinary chemicals	Yes	Yes	Australian Pesticides and Veterinary Medicines Authority
Defence and strategic goods	Yes	Yes	ACBPS

Contact details for relevant organisations are listed at the back of this guide.

The possession or trafficking of drugs is a very serious crime. In many countries you could face the death penalty or life in prison.

**DON'T CARRY ILLICIT DRUGS – ANYTIME, ANYWHERE.**

# Duty and tax

Goods entering Australia may be subject to Customs Duty and Goods and Services Tax (duty and tax). Most personal items (see Personal goods section) may be brought into Australia in your accompanied baggage, free from duty and tax. For other goods, limits apply. These include:

- goods purchased overseas
- goods purchased in Australia duty or tax free (that have been previously exported)
- goods purchased from an inwards duty-free shop on arrival into Australia, or
- goods for which a TRS claim has been made.

## Personal goods

The following personal goods are free from duty and tax:

- personal clothing and footwear (excluding fur apparel)
- articles for personal hygiene and grooming (excluding perfume concentrates)
- goods owned and used by the traveller overseas for 12 months or more, such as
- personal effects, furniture, household goods and fur apparel (excluding alcohol and tobacco)
- goods imported temporarily (note: a security deposit may be required by ACBPS), and
- goods that were previously exported from Australia (excluding goods that were purchased at a duty-free shop in Australia or goods for which a TRS claim has been made).

## Duty-free concession limits

Duty-free concession limits in Australia are different to those in other countries. There are a number of duty-free concession limits that apply. These include the:

- general goods duty-free concession limit
- alcohol duty-free concession limit, and
- tobacco duty-free concession limit.

**Note:** Duty-free concessions do not apply to motor vehicles, motor vehicle parts or commercial goods. Commercial goods are defined as:

- goods that are intended to be used for a commercial purpose, including sale, lease, hire or exchange, or
- goods that have been imported in such a quantity that, having regard to their nature or durability, that quantity represents a commercial quantity.

## **General goods duty-free concession limit**

General goods (goods not covered by any other duty-free concession limit category) of up to AUD\$900 per adult (persons 18 years and over) and AUD\$450 per child (persons under 18 years) may be brought into Australia free from duty and tax. General goods include gifts, souvenirs, cameras, electronic equipment, leather goods, perfume concentrates, jewellery, watches and sporting equipment.

## **Alcohol duty-free concession limit**

If you are aged 18 years or over, you can import (or purchase at an inwards duty-free shop) up to 2,250ml (total volume) of alcoholic beverages. All alcoholic beverages in accompanied baggage are included in this category, regardless of where or how they were purchased. If you intend to purchase duty-free LAG items at an overseas airport, refer to the Aviation Security section on page 4 for information on security restrictions that may affect duty-free purchases.





## Tax back for Travellers



Australian  
CUSTOMS AND  
BORDER PROTECTION

# Tourist Refund Scheme (TRS)

On departure you may be able to claim a GST and Wine Equalisation Tax (WET) refund under the TRS if you:

- Are a passenger, not operating air or sea crew.
- Purchase a minimum of \$300 (GST inclusive) worth of goods from the one retailer i.e. with the same Australian Business number (ABN).
- Purchase the goods within 60 days of departing Australia.
- Have a valid tax invoice/s that together total \$300 or more.
- Wear or carry the goods as hand baggage onto the aircraft or ship. Special conditions apply for 'oversized' goods (such as golf clubs and surfboards) and goods that cannot be taken on board as hand baggage due to aviation security measures (such as LAG items including perfume and wine). Contact ACBPS for more information.
- Present your original tax invoice, goods, passport and international boarding pass to the TRS facility when departing Australia. Tax invoices over \$1000 must contain the passenger's full name and address.

## **Tobacco duty-free concession limit**

If you are aged 18 years or over, you can import (or purchase at an inwards duty-free shop) up to 50 cigarettes or 50 grams of tobacco products, plus one open packet of cigarettes containing 25 or less cigarettes. Tobacco products include cigarettes, cigars and other products containing tobacco. All tobacco products in accompanied baggage are included in this category, regardless of where or how they were purchased.

## **Pooling duty-free concession limits**

Families that have arrived in Australia on the same flight or voyage may combine (pool) their individual duty-free concession limits. Families wishing to pool their duty-free concession limits must remain together when clearing ACBPS checkpoints.

A family means:

- a husband and wife, and any of their children under 18 years of age, or
- a person and his or her de facto partner (including same-sex couples) and any of their children under 18 years of age.





## Exceeding your duty-free concession limits

### **Declared – Tobacco**

Where you have declared more than 50 cigarettes or 50g of tobacco products, you will be provided with the following options:

- take the tobacco products of your choice up to the duty-free concession limit (50 cigarettes or 50 grams of tobacco product), plus one open packet of cigarettes containing 25 or less cigarettes, without paying any duty or GST and abandon the excess for destruction, or
- pay duty and tax on the entire importation of tobacco products (not just on the items that have exceeded the limit).

### **Declared – Alcohol**

Where you have declared more than 2250ml of alcohol (alcoholic beverage), you will be provided with the following options:

- take the alcoholic beverage products of your choice up to the duty-free concession limit without paying any duty or tax and abandon the excess for destruction, or
- pay duty and tax on the entire importation of alcoholic beverages (not just on the items that have exceeded the limit).

## Undeclared—Alcohol and/or tobacco

Be aware that if you have exceeded the alcohol and/or tobacco duty-free concession limit/s and you did not declare goods in excess of your duty-free concession limit/s, you will be charged duty and tax on the entire importation (not just on the items that have exceeded the limit). Alternatively, you can choose to abandon the entire importation for destruction.

## General goods—Over AUD\$900 (Adult) or AUD\$450 (Child under 18 years)

If you exceed your general goods duty-free concession limit, you will be charged duty and tax on the entire importation of that category of goods (not just on the items that have exceeded the limit).

**Be aware that penalties may apply where goods have not been declared.**

### Tip

Carry proof of ownership in the form of receipts, as they will help in assessing the value of general goods.



ACBPS may inspect the goods for which you are claiming a refund. If you are unable to present your goods to ACBPS on request, or provide evidence that ACBPS has sighted your goods at your port of departure from Australia, your claim will be refused.

If you are considering bringing goods back to Australia for which a TRS claim has been made, you should declare the goods and may be required to pay back the GST refund. Penalties apply to undeclared taxable goods.

Please allow plenty of time to get your TRS claim processed before the cut-off time of departing aircraft/vessel as queuing at check-in, passport control, security and the TRS maybe longer than you anticipate.

Claims at airports can only be made up to 30 minutes prior to the scheduled departure of your aircraft.

Claims at seaports can be made no earlier than 4 hours and no later than 1 hour prior to the scheduled departure of your vessel. You will need to confirm arrangements with the vessel for any changes to these times.

**Note:** If you intend to make your claim at a seaport, this will be available at the ship's last Australian port of departure. This may not be the port in which you embarked.

For further information regarding the TRS visit [www.customs.gov.au/site/page4646.asp](http://www.customs.gov.au/site/page4646.asp)

# Where can I get more information?

## **Australian Customs and Border Protection Service (ACBPS)**

1300 363 263

[www.customs.gov.au](http://www.customs.gov.au)

## **Department of Agriculture**

1800 020 504

+ 61 2 6272 3933 (ph)

[www.agriculture.gov.au](http://www.agriculture.gov.au)

## **Australian Sports Anti-Doping Authority**

13 000 ASADA (13 000 27232)

+61 2 6222 4200 (ph)

[asada@asada.gov.au](mailto:asada@asada.gov.au)

[www.asada.gov.au](http://www.asada.gov.au)

## **Australian Pesticides and Veterinary Medicines Authority**

+ 61 2 6210 4793 (ph)

[importconsent@apvma.gov.au](mailto:importconsent@apvma.gov.au)

[www.apvma.gov.au](http://www.apvma.gov.au)

## **AUSTRAC**

1300 021 037

Translating & interpreting assistance call

131 450 and ask for AUSTRAC

[www.austrac.gov.au](http://www.austrac.gov.au)

## **Department of Foreign Affairs and Trade (DFAT)**

1300 555 135 (option 3)

[www.smartraveller.gov.au](http://www.smartraveller.gov.au)

## **Department of the Environment**

1800 803 772

+ 61 2 6274 1111 (ph)

[www.environment.gov.au](http://www.environment.gov.au)

**Department of Infrastructure and  
Regional Development**

+61 2 6274 7111 (ph)  
[www.infrastructure.gov.au](http://www.infrastructure.gov.au)

**Medicare Australia**

1800 500 147  
[www.medicareaustralia.gov.au](http://www.medicareaustralia.gov.au)

**Therapeutic Goods administration**

1800 020 653  
+ 61 2 6232 8644 (ph)  
+ 61 2 6203 1605 (fax)  
[info@tga.gov.au](mailto:info@tga.gov.au)  
[www.tga.gov.au](http://www.tga.gov.au)

**Office of Chemical Safety**

Department of Health  
1800 020 103  
[www.health.gov.au](http://www.health.gov.au)



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**1800 06 1800**

Australian Customs and Border Protection Service

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