

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE 2012/61

Changes to Customs duty drawback – tobacco and tobacco products only

This notice advises of changes to the *Customs Regulations 1926* (Customs Regulations) relating to the provisions for duty drawback of customs duty on imported, duty paid, tobacco and tobacco products. These changes come into effect from 9 November 2013.

The changes will improve consistency across government for exporters by more closely aligning the drawback claim requirements for both customs and excise duty with those used by the Australian Taxation Office.

The changes require owners of tobacco and tobacco products for export to provide Customs and Border Protection with notice in writing, in a reasonable time before exportation, of their intention to claim duty drawback on the exportation.

Upon receipt of such a notice, Customs and Border Protection may then require the goods to be produced for examination before exportation and/or require the goods to be repackaged according to the Regulations.

The notice must be sent to Customs and Border Protection at the following email address: [TobaccoDrawbacks@customs.gov.au.](mailto:TobaccoDrawbacks@customs.gov.au) The notice is to include the following details:

* Owner’s name / Australian Business Number
* Product type
* Quantities
* Expected date of export
* Place of export (such as a depot and its location)
* International carrier (such as Australia Post, express courier or international forwarder).

Duty drawback is not payable on the export of tobacco or tobacco products if either:

* a notice of intention to export is not communicated in a reasonable time before export, or
* Customs and Border Protection’s notice requiring certain action is not complied with by the exporter or their agent.

A further change to duty drawback applications for tobacco or tobacco products is that claims must be lodged within 12 months after the day on which the goods were exported. For all other products there is no change to the claim period; that is, duty drawback claims can be made up to four years after the day on which those goods were exported.

The default customs duty rates for tobacco and tobacco products that Customs and Border Protection will use to calculate duty drawbacks will continue to be the rate in effect six months prior to the receipt of the duty drawback application. However, if there is sufficient evidence provided by the applicant that the goods that were customs duty paid from the current rate period, Customs and Border Protection will calculate using that rate.

This methodology is consistent with Australian Customs Notice 2002/51 regarding use of duty rates for applications for drawback of customs duty under the Duty Drawback Scheme.

Inquiries concerning this notice relating to the drawback provision changes for tobacco and tobacco products may be directed by email to [TobaccoDrawbacks@customs.gov.au.](mailto:TobaccoDrawbacks@customs.gov.au)

General inquiries on the duty drawback scheme can be directed to the Drawbacks Section in Melbourne via email to [drawbacks@customs.gov.au](mailto:drawbacks@customs.gov.au) or by telephone on 1300 304 322 Monday to Friday between 8.30am and 5pm (Eastern Standard Time).



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