**Duty free concessions**

**What items can be brought in free of duty and tax?**

Most personal items such as new clothing, footwear, and articles for personal hygiene and grooming (excluding fur and perfume concentrates) may be brought into Australia in your accompanied baggage, free from duty and tax.

Personal goods are free from duty and tax if they are:

* owned and used by you overseas for 12 months or more
* imported temporarily (a security may be required by the Department)

For other goods, limits apply. These include goods that are purchased overseas and goods that are purchased in Australia duty or tax free (that have been previously exported), or from an inwards duty free shop on arrival into Australia. Duty-free concessions do not apply to commercial goods.

There are no duty-free concessions on tobacco or alcohol for travellers aged under 18.

**Tobacco**

If you are aged 18 years or over you can bring **50 cigarettes or 50 grams**of cigars or tobacco products duty-free into Australia with you. All tobacco products in accompanied baggage are included in this category, regardless of how or where they were purchased.   
  
[A duty-free concessions flyer is available in multiple languages](https://www.border.gov.au/Trav/Ente/Duty-Free-concessions/Duty-Free-concession-flyers-multiple-languages)

**General goods**

If you are aged 18 years or over, you can bring up to A$900 worth of general goods into Australia duty-free.

If you are under 18 years of age there is a A$450 limit.

General goods include gifts, souvenirs, cameras, electronic equipment, leather goods, perfume concentrates, jewellery, watches and sporting equipment.

**Tourist Refund Scheme**

If you return to Australia with goods for which you have claimed a GST refund under the TRS on departure, you must declare those goods at Question 3 on the Incoming Passenger Card (IPC) if their value exceeds the passenger concession of A$900.

GST refunds received on goods exceeding the passenger concession will have to be repaid if the items are brought into Australia.

See the [Tourist Refund Scheme](https://www.border.gov.au/Trav/Ente/Tour) page for more detail about how it works.

**Alcoholic beverages**

If you are aged 18 years or over, you can bring 2.25 litres of alcoholic beverages duty-free into Australia with you. All alcoholic beverages in accompanied baggage are included in this category, regardless of where or how they were purchased.  
  
Aviation security regulations may restrict the volume of liquids that you can bring into Australia as hand luggage. As an alternative, duty-free alcoholic beverages can be purchased in an airport duty-free shop on arrival in Australia. For more information about the restrictions, visit the[TravelSECURE](http://travelsecure.infrastructure.gov.au/) website.

Families travelling together can pool their duty-free concessions.

**What happens if I exceed the duty-free limits?**

If you exceed Australia’s duty-free limits, duty and tax will apply on **all** items of that type (general goods, alcohol or tobacco), not just the goods over the limit.

If you have anything in excess of your duty-free concession, declare the goods and provide proof of purchase to us for calculation of any duty and tax to be paid.

Failure to declare goods in excess of your concession could result in penalties.

**Payment of customs duty/taxes**

Payment of Customs duty and/or other taxes may be made in cash (Australian dollars), credit/debit card (MasterCard, Visa or American Express)\* or by electronic funds transfer (EFTPOS) from an Australian bank account\*.

Please note that we pass on merchant fees (currently 0.94% for MasterCard and Visa and 1.54% for American Express) for credit/debit card payments. This fee is not subject to GST and is equal to the fee that we incur from our banker.

\*only available at international airports.

**Can I lodge an objection?**

You can lodge an objection to the assessment of tax and tax penalty on goods brought into Australia with the Commissioner of Taxation within four years after the importation of the goods.

Taxation objections should be sent to:

The Commissioner of Taxation   
GPO Box 9935  
In the capital city of an Australian State/Territory

**Business travellers**

Business travellers carrying commercial goods or samples may need to obtain permits for their goods depending on the nature of the goods, regardless of value. Quarantine and wildlife regulations and other restrictions may also apply to certain goods.

A customs entry may be required if the goods carried are valued over $A1000.

Laptop computers and other similar electronic equipment for personal use may also be brought in duty/tax free provided we are satisfied you are taking these goods with you on departure.

**Temporary importation of commercial goods**

*Carnets* may be obtained for temporary duty/tax-free entry of goods such as commercial samples, jewellery, goods for international exhibitions, equipment for sporting events, professional television and film equipment etc. Contact your International Chamber of Commerce for application details.

For more information on importing goods, [contact us](https://www.border.gov.au/about/contact) or an [Australian mission overseas](http://www.embassy.gov.au/).

**Domestic passengers travelling on an international cruise ship**

If you are joining an international cruise ship only to travel between Australian ports you are not entitled to duty-free benefits or concessions.

We recognise that while on board domestic passengers may need to purchase items for personal use such as toiletries, and these are sold free of duty. Also, domestic passengers may purchase spirits by the glass, and cigarettes and tobacco products by the packet free of duty for immediate consumption.

**Unaccompanied personal effects**

Unaccompanied baggage does not receive the same duty/tax concessions as goods you bring with you. These goods may be subject to duty/tax unless you have both owned and used them for 12 months or more. This also applies to articles posted to Australia. For more information refer to the following documents: