

Duty Drawback Scheme

Administered by Customs and Border Protection this scheme enables exporters to obtain a refund of customs duty paid on imported goods where those goods are exported unused since importation, or are treated, processed, or incorporated into other goods for export.

Who is eligible?

You are eligible to make a claim for duty drawback if you are the legal owner of the goods at the time the goods are exported, or a previous owner has assigned this right to you. Once goods are exported you have four years to lodge a claim. The minimum claim per application is A\$100.

Claiming Duty Drawback

You're not required to submit documents with your application. If requested, you must provide evidence that goods under the claim were:

- originally duty paid
- not used in Australia, and
- exported.

You're required to keep all documentation for a five year period (min).

Duty drawback is available on most goods, except where:

- goods have been used in Australia other than for the purposes of exhibition, processing, treatment or further manufacture or,
- the value of the goods at exportation is not greater than 25 per cent of their imported value or,
- the import duty paid on the goods has been refunded.

Lodging a Claim

You can claim duty drawback via a manual or electronic claim in the Integrated Cargo System (ICS). Further information on how to use the ICS to lodge your claim can be accessed via the [user support manual on the Customs and Border Protection website](#).

Manual claims for duty drawback must be lodged on the [Claim for](#)

[Drawback Form \(B807\)](#) available from www.customs.gov.au. An Australian Business Number (ABN) is used to identify duty drawback claimants.

You need an Export Declaration Number (EDN) as evidence of export for each line you are claiming duty drawback. All consignments sent by post/sea/air that are intended for drawback are regarded as prescribed goods and need to be entered for export regardless of the value.

If you intend to claim drawback on tobacco or tobacco products, you will need to notify Customs and Border Protection before exporting to allow reasonable time for a possible examination of the tobacco goods to be exported. You can do this by emailing details of the consignment to TobaccoDrawbacks@customs.gov.au.

Calculating Duty Drawback

Duty drawback claims are processed on the basis of self-assessment. It is important to note that regardless of the method used, the amount of a claim for drawback of import duty must not exceed the amount of duty paid when the goods were imported.

The three calculation methods are:

- a. Shipment by shipment basis – for use where imports directly relate to exports.
- b. Representative or Averaging shipment basis – is generally used for high volume low value goods. A representative shipment is picked as a typically representative sample of the values of identical items.
- c. Imputation method – for use where import documents are unavailable. Using this method, the import value for the purposes of calculating duty drawback is imputed to be 30% of the purchase price of the goods. This option can only be used where goods are fully imported and purchased in Australia.

*For further information, please contact our
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