

# Tradex Scheme

The program helps Australian businesses better compete in international export markets. It offers significant cash flow advantages through up-front tax exemptions on certain imported goods.

## What does it offer?

If your business is importing goods that you directly export or incorporate in other exported goods, you may be eligible for exemptions on customs duty and GST. Normally, importers pay customs duty and GST at the time of import for any goods destined for export, then claim a refund ('drawback') after the good are exported. Under this program, importers are exempt from up-front duty and GST.

## Who is eligible?

Individuals or a corporate entities in Australia or overseas where:

- The goods you intend to import must be exported or incorporated in other goods that are exported within one year of importation, or within an AusIndustry approved period of time.
- You must keep records of all goods imported and exported under Tradex. This includes any manufacturing records that show how the imported goods were incorporated in other goods that were exported. Your normal Australian Taxation Office (ATO) and Department of Immigration and Border Protection records are sufficient for the purposes of Tradex.

## How do I apply?

Please apply via the [Tradex Application Form](#) on business.gov.au. before you import your 'nominated' goods. Once you have a Tradex order, you don't need new orders for any future shipments of the goods shown on the order.

## How do I use a Tradex order?

You will receive a Tradex order number for your nominated goods and a distinguishing instrument number if you meet the eligibility requirements. When you import goods for export, quote your Tradex order instrument number on your Customs Import Declaration form. This ensures you don't pay customs duty or GST on those imported goods. If you change the type of goods that you import, you can apply to vary your Tradex order to cover the new goods that you wish to import. If you import goods for export which aren't specified on your Tradex order, you will pay the normal duty and GST.

## What goods are ineligible?

- Goods intended for sale in an establishment that offers goods free of customs duties and other taxes.
- Goods which, if they were produced in Australia, would be subject to duties of excise (also known as excise-equivalent goods). For example, most forms of alcohol, cigarettes and other tobacco products, a wide range of petroleum products.

## What happens if I don't export the goods?

You will have to pay Tradex duty you were exempted from under the Tradex order if the goods you imported under your are not exported within one year of being imported, or period approved by AusIndustry. You'll also need to account for the GST component in Business Activity Statement lodged with the ATO.

*For further information, please contact our  
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