



DUTY/GST DISPUTE – NON ACCOUNT CUSTOMER

Consignment Number: _____

Customer Name: _____

Tick a reason(s) for disputing Duty and/or GST charges:

- FREE TRADE AGREEMENT** - See page 2 for detailed requirements;
- TARIFF CONCESSION ORDER or BY-LAW** – Supply product specifications, brochure or link to supplier's website as well as the Tariff Concession or Bylaw number;
- TARIFF CLASSIFICATION** – Provide the appropriate Tariff code with supporting information;
- GST EXEMPTION** – Provide a valid GST exemption code (in some cases a current GST ruling is required);
- VALUATION** – Provide evidence of the correct value or currency e.g. PayPal or Electronic Funds Transfer receipt;
- GST DEFERRED ABN** – Advise the correct GST deferred ABN. Note if the ABN was not deferred at the time the goods were imported, we cannot amend your declaration;
- TRADEX** – Provide a current Tradex instrument number and the tariff chapters covered;
- WARRANTY** – For goods repaired overseas or replaced under warranty, please provide supporting evidence including any correspondence with your Supplier;
- Other (eg. Transshipment / incorrect ABN used) – please outline the reason for requesting declaration amendment:

Are there specific clearance instructions you would like us to include in your customer profile for future shipments? If YES, please insert below:

I hereby acknowledge the information I am providing is correct to the best of my knowledge, and am aware any false or misleading statements may result in a Customs penalty and/or infringement notice.

Name: _____ Position: _____

Date: _____

Email this form along with the supporting documentation to: aubilling_customs@tnt.com.au

IMPORTANT:

- If the declaration has been paid and your goods have been released, a post clearance Refund fee of \$75 (plus GST) applies;
- A refund may be obtained up to four years from the date the goods are entered. All claims made outside this timeframe will not be considered. For damaged goods, Customs impose a 14 day limit to apply for a refund.

INFORMATION FOR IMPORTERS**Customs Duty**

- Applies to certain goods valued above A\$1,000, and Tobacco and Alcohol regardless of the value;
- Duty is charged on the Customs Value, being the amount paid for the goods converted into Australian dollars on the date the goods were shipped from their place of export. For more information, visit: <https://www.border.gov.au/Trav/Impo/Clea>

GST on Imported Goods

- Applies to all goods except where a valid GST exemption number exists. Further details on how to calculate GST on imported goods can be located here: <https://www.ato.gov.au/Business/GST/In-detail/Rules-for-specific-transactions/International-transactions/GST-and-imported-goods/>

Free Trade Agreements (FTA)

- <https://www.homeaffairs.gov.au/Busi/cargo-support-trade-and-goods/free-trade-agreements>

Tariff Concession Orders (TCO)

- <https://www.homeaffairs.gov.au/Busi/cargo-support-trade-and-goods/importing-goods/tariff-classification-of-goods/interpretation-of-wording-in-tariff-concession-orders>

Import Processing Charge (IPC)

- Australian Government charges an electronic lodgement fee for all import declarations with a goods value above A\$1,000. The current charge is \$83 for goods valued above A\$1,000, and A\$185 for goods valued above A\$10,000.
- The IPC is applicable regardless of whether your consignment is exempt from paying Duty and/or GST. It is paid by TNT on your behalf to the Australian Government.