



IMPORTING ALCOHOL AND TOBACCO PRODUCTS AS CARGO OR BY INTERNATIONAL MAIL

You have imported goods including alcohol and tobacco products into Australia if:

- you purchase, order or otherwise arrange for goods to be brought (or sent) to Australia from overseas or
- someone sends goods to you from overseas (even if the goods were sent unsolicited).

Imported goods may arrive in Australia by air or sea cargo or by international mail (post).

Regardless of the value of imported alcohol and tobacco products, you will be liable for duty, Goods and Services Tax (GST) and Wine Equalisation Tax (WET) if applicable.

CUSTOMS AND BORDER PROTECTION CLEARANCE

The customs value of the alcohol and tobacco products you import and the method of arrival to Australia determine how the goods are cleared for delivery to you.

IMPORTED GOODS VALUED AT OR BELOW A\$1000

Post

Goods, including alcohol and/or tobacco products valued at or below A\$1000 that arrive by post do not require a self-assessed clearance (SAC) declaration.

Customs and Border Protection will send you a tax invoice and payment instructions for alcohol and tobacco products that are imported by post.

After your payment is received, Customs and Border Protection will notify Australia Post that your goods are cleared for delivery. Australia Post will then deliver your goods to your address.

Further information on goods that are imported by post is available from www.customs.gov.au/site/page5653.asp

Air/sea cargo

Imported alcohol and/or tobacco products with a value at or below A\$1000 that arrive by air or sea cargo will require a SAC declaration to be lodged. Duty and GST are payable on these goods. For more information, see the fact sheet, *Self-assessed Clearance (SAC) Declarations* on the Customs and Border Protection website at www.customs.gov.au/webdata/resources/files/SelfassessedClearanceSACDeclarationsWEB.pdf

IMPORTED GOODS WITH A VALUE ABOVE A\$1000

Air/sea cargo or post

If imported alcohol and/or tobacco products in a [consignment](#) valued above A\$1000 arrive by air or sea cargo or by post, in most cases, you will be required to make an import declaration.

For more information see the fact sheet *Import Declarations* on the Customs and Border Protection website at www.customs.gov.au/webdata/resources/files/ImportDeclarationsWEB.pdf

DUTY, GST AND WET

Duty for tobacco and tobacco substitute products

The duty payable on cigarettes, cheroots, cigarillos and cigars is calculated per stick, provided there is no more than 0.8g of tobacco content in each stick. For other tobacco products, and for cigarettes, cheroots, cigarillos and cigars where the weight of tobacco content in each stick exceeds 0.8g, there is a rate per kg of tobacco content that applies. Tobacco content includes anything (including moisture) added to the tobacco leaf during manufacturing or processing.

Duty for alcohol products

Different duty rates apply to alcoholic beverages dependent upon the type of beverage, its value, and its alcohol content (lal = litres of alcohol). There is no general formula, rate or amount that applies.

Beers are subject to different rates per lal based on the strength of alcohol content.

Spirits like rum, brandy and whiskey are subject to a percentage duty rate based on the value of the spirit and a fixed rate per lal.

Some **wines** are subject to a percentage rate of duty and others are subject to a percentage duty rate based on the value of the wine and a fixed rate per lal.

Information on tariff classifications can be found at www.customs.gov.au/site/page5663.asp#tariff490

Customs duty rates are subject to change. Importers are advised to check the current published rates.

GST – Imported alcohol and tobacco products are subject to GST at a rate of 10% of the Value of the Taxable Importation (VoTI). The VoTI is the sum of:

- the customs value
- any duty payable
- the amount paid or payable to transport the goods to Australia and to insure the goods for the transport
- WET, if applicable.

WET – Wine products are also subject to Wine Equalisation Tax (WET) at a rate of 29%.

COMMERCIAL IMPORTERS

Importers of commercial quantities of alcohol and/or tobacco products may make warehouse declarations and defer the payment of duty and GST.

Importers of wine, registered with the Australian Taxation Office (ATO), intending to make a further wholesale of wine can defer payment of WET by quoting their ABN to Customs and Border Protection on the import declaration.

GST on imported goods may be deferred if you are registered with the ATO under its GST deferral scheme.

Further information on deferral of WET and GST can be found on the ATO website at www.ato.gov.au

MATURATION CERTIFICATES

Imported brandy, rum or whiskey must be matured in wood for a minimum of two years before delivery from Customs control.

If you import brandy, rum or whiskey, you will need to provide proof of maturation from an overseas government approved authority.

Further information on maturation certificates is available on the Customs and Border Protection website at www.customs.gov.au/webdata/resources/notices/ACN0719.pdf

The requirement for proof of maturation does not apply to:

- passengers arriving into Australia who have imported brandy, rum or whiskey as part of their personal effects and/or
- people who have imported brandy, rum or whiskey in quantities that could reasonably be for personal use (i.e. not for commercial use).

FOR MORE INFORMATION

For more information on any Customs and Border Protection matter, contact the Customs Information and Support Centre on 1300 363 263, email information@customs.gov.au or visit our website at www.customs.gov.au

ALCOHOL PRODUCT LABELLING

Alcohol products imported into Australia for sale on the domestic market may be required to display certain information on the label including the number of standard drinks. Importers should check with www.foodstandards.gov.au for information on alcohol product labelling.

TOBACCO PRODUCT REQUIREMENTS

Tobacco products imported into Australia are required to meet specific regulations regarding tobacco product labelling. These include the Trade Practices (Consumer Product Information Standards) (Tobacco) Regulations 2004 and the Trade Practices (Consumer Product Safety Standard) (Reduced Fire Risk Cigarettes) Regulations 2008. Importers should check with the Australian Competition & Consumer Commission (ACCC) website for information on tobacco labelling at <http://www.productsafety.gov.au>



**IT IS AN OFFENCE TO MAKE FALSE DECLARATIONS TO
CUSTOMS AND BORDER PROTECTION**