



Australian Government
Australian Customs and
Border Protection Service

Notice of Goods Impounded And/or Indirect Tax (Penalty) Assessed

Sections 209 *Customs Act 1901* and 105 and 298-30 of Schedule 1 *Taxation Administration Act 1953*

To

Surname:		Given Names:					
Date of Birth: / /		Passport Number:			Country of issue:		
Address (in Australia):				Postcode		Telephone No.: (in Australia):	
On (date): / /20	At (place):	<input type="checkbox"/> Crew <input type="checkbox"/> Passenger	<input type="checkbox"/> Unaccompanied <input type="checkbox"/> Other	Name of Ship/Aircraft No.		Date of arrival: / /20	

The Schedule

(1) Goods Itemised	(2) Qty	(3) Tariff Item	(4) Customs Value	(5) Duty	(6) Duty Penalty	(7) Indirect Tax	(8) Indirect Tax Penalty	(9) Sub-totals
TOTAL								

Condition of Goods:

I declare that the above personal particulars and details of 'goods itemised' are to the best of my knowledge true and correct.	Signature of importer / owner	Date: / /20
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Take Notice that we require the above information to administer our duties under the *Customs Act 1901* and the *Taxation Administration Act 1953* in relation to the impounding and withholding of delivery of imported goods in respect of which the correct duty and/or tax has not been paid. The information you disclose may be disclosed to the Australian Taxation Office.

The goods specified in the schedule above are (tick as applicable):

Impounded pursuant to subsection 209(2) of the *Customs Act 1901* being goods that are forfeit by virtue of paragraph 229 (1)(...)of that Act.

Assessed for Indirect Tax and administrative penalty pursuant to sections 105-5 and 298-30 of Schedule 1 to the *Taxation Administration Act 1953*.

The relevant legislative provisions are set out on the reverse side of this notice.

Take notice that the goods listed in the above schedule remain under Customs control until payment of the sums specified in Columns (5), (6) and (7) are received by the Collector at the address shown below.

- Further take notice that**
- goods impounded will be taken to have been seized under a seizure warrant if payment is not made within 21 days of the date of this notice. A seizure notice will be issued to the owner.
 - goods not impounded but assessed for GST/WET and an administrative penalty will be treated as abandoned goods and disposed of by Customs and Border Protection under section 218A of the Customs Act if the owner does not claim the goods by paying the GST within 90 days of this notice.

Signature of Impounding Officer:	Badge No.	Date of Notice: / /20
Signature of Delegate of the Commissioner of Taxation:	Badge No.	Date of Notice: / /20

Customs Address where payment is to be made:

Impoundment of Goods

Section 209 of the *Customs Act 1901* (the Customs Act) provides that an officer may, in certain circumstances, impound certain forfeited goods in lieu of seizing them.

Sub-sections 229(1)(a), (g), (o), (p), (q) and (qa) provide the circumstances where dutiable goods that are forfeited may be impounded:

- (a) goods smuggled, or unlawfully imported, exported, or conveyed
- (g) goods under the control of Customs that are moved, altered or interfered with except as authorised by the Customs Act
- (o) dutiable goods concealed in any manner
- (p) any package containing concealed goods not listed in the entry or packed in a way to deceive an officer
- (q) dutiable goods found on, or in the baggage of a person who has got out of, landed from or gone on board any ship, boat, or aircraft, who has denied he or she has any dutiable goods in his or her possession, or has not fully disclosed that the goods are in his or her possession or baggage when questioned.
- (qa) dutiable goods found in unaccompanied personal or household effects imported into Australia that have not been fully disclosed.

Release of impounded goods on payment of duty and penalty

Subsection 209(6) of the Customs Act provides that where the owner of the goods impounded pays the duty demanded within 21 days after the Notice of Goods Impounded was served under subsection 209(5) at the address shown on the notice for payment, together with a penalty amount equal to the duty evaded, the goods cease to be forfeited and can be returned without further action being taken in relation to an offence against the Customs Act.

Subsection 209(7) provides that where the owner of the goods identified in the Notice of Goods Impounded, does not pay duty and penalty within 21 days after the notice is served, the goods are taken to have been seized under a seizure warrant. The regime in the Customs Act that applies to goods seized under a seizure warrant applies to goods that are taken to have been seized under subsection 209(7).

Assessed for Tax

A New Tax System (Goods and Services Tax) Act 1999 and *A New Tax System (Wine Equalisation Tax) Act 1999* provide that Goods and Services Tax (GST) and wine tax are payable on goods brought into Australia unless they are non-taxable.

Section 105-5 of Schedule 1 to the *Taxation Administration Act 1953* (the Taxation Administration Act) states the Commissioner of Taxation may at any time make an assessment of the amount of indirect tax payable on the importation of goods.

Penalty

Sub-section 284-75(1) of the *Taxation Administration Act 1953*, provides that an administrative penalty may be imposed if:

- the taxpayer or agent makes a statement to the Commissioner of Taxation or to an entity that is exercising powers or performing functions under a taxation law; and
- the statement is false or misleading in a material particular, whether because of things in it or omitted from it; and
- the taxpayer has a shortfall amount as a result of the statement.

Assessment of Penalty

Subsection 298-30(1) of Schedule 1 to the Taxation Administration Act provides that the Commissioner of Taxation must make an assessment of the amount of an administrative penalty.

Payment of Tax

Section 33-15 of the *A New Tax System (Goods and Services Tax) Act 1999*, and section 23-5 of the *A New Tax System (Wine Equalisation Tax) Act 1999*, provide that GST and wine tax are to be paid at the same time, at the same place and in the same manner as Customs duty is payable on the goods (or would be payable if the goods were subject to customs duty) or as set out in the regulations.

An officer of Customs may refuse to deliver the goods concerned unless the relevant tax has been paid.

Objection to Assessment of Tax/Penalty (refer to columns 7 and 8 of The Schedule)

Subsections 105-40 and 298-30(2) of Schedule 1 together with Part IVC of the Taxation Administration Act provide, among other things, that if you are dissatisfied with decisions in relation to the assessment of tax and penalty, you may object by lodging a taxation objection 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