



Administration of excise equivalent goods from 1 July 2010

Reference guide for client interactions with ATO and Customs and Border Protection for warehoused excise equivalent goods (EEGs)

EEG Client Types

EEG Client Interaction Points

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	GENERAL WAREHOUSE OPERATOR Stores EEGs & non EEGs / EEGs	PRIVATE WAREHOUSE OPERATOR Imports & stores own EEGs & non EEGs / EEGs	IMPORTER/OWNER Imports EEGs or non EEGs /EEGs & stores them in a general warehouse
	The agency you will interact with		
Licensing Apply, renew	ATO	ATO	N/A
Lodging your customs import declarations N20 and N30	N/A	Customs and Border Protection (using existing system – ICS)	Customs and Border Protection (using existing system – ICS)
Applying for permissions <ul style="list-style-type: none"> ■ periodic settlement ■ single movement ■ continuing movement (See Notes below for more information)	N/A	ATO	ATO
Paying Customs duty, indirect taxes if applicable	N/A	Customs and Border Protection	Customs and Border Protection
Seeking advice Tariff advice, non precedential/ administrative, technical advice, imported goods origin advice, status of imports, ICS support, advice on refund and drawback circumstances	Customs and Border Protection	Customs and Border Protection	Customs and Border Protection
Advice on licensing	ATO	ATO	ATO
Lodging refunds and drawbacks claims Customs duty	N/A	Customs and Border Protection (using existing systems to claim drawbacks and ICS to claim refunds)	Customs and Border Protection (using existing systems to claim drawbacks and ICS to claim refunds)
Seeking remissions Customs duty	ATO	ATO	ATO
Compliance Post transaction verification for stored goods	ATO	ATO – for EEGs Customs and Border Protection – for non EEGs	ATO – for EEGs Customs and Border Protection – for non EEGs

NOTES ON PERMISSIONS

- 1 If you operate a private warehouse that is administered by the ATO, you can deal with the ATO for your non EEG movement and settlement permissions.
- 2 Importers or owners can apply to either the ATO or Customs and Border Protection for single permissions to move non EEGs.
- 3 If you are a duty free, providore or catering bond industry client and want to move goods from your warehouse, you will continue to apply to Customs and Border Protection. If your supplier is moving goods from an ATO licensed warehouse, they will apply to the ATO for a movement permission. If your supplier is moving goods from a Customs and Border Protection licensed warehouse, they will apply to Customs and Border Protection.

MORE INFORMATION

Contact the ATO by:

- phoning 1300 137 290 (option 4) between 8.00am and 6.00pm, Monday to Friday
- visiting our website at www.ato.gov.au/excise

Contact Customs and Border Protection by:

- phoning 1300 759 677
- visiting their website at www.customs.gov.au