



TOURIST REFUND SCHEME (TRS)

The Tourist Refund Scheme (TRS) enables you to claim a refund, subject to conditions, on the Goods and Services Tax (GST) and Wine Equalisation Tax (WET) which you pay on goods you buy in Australia.

CONDITIONS OF THE SCHEME

Australia's TRS is different from most other refund schemes around the world. To claim a refund you must:

- spend A\$300 (GST inclusive) or more in a single store
- purchase goods no more than 30 days before departure
- wear or carry the goods on board the aircraft or ship and present them with your original tax invoice, passport and international boarding pass to a Customs officer at a TRS facility on your departure from Australia
- present your claim no less than 30 minutes prior to the scheduled departure time of your flight
- present your claim no earlier than four hours and no later than one hour prior to the scheduled departure time of the vessel at seaports.

Passengers wanting to claim the TRS on oversized goods (surfboards, golf clubs) must present the goods for sighting to the Customs Client Services prior to check-in.

The TRS is open to all overseas visitors and Australian residents, but not to operating air and sea crew.

HOW TRS WORKS

You may buy several lower-priced items from one store, either at the same time or over several occasions within a 30 day period, provided the total purchase amounts to A\$300 (GST inclusive) or more. You need to ask the retailer to consolidate these lower-priced purchases onto a single tax invoice. Be sure the retailer will do this before you buy the goods.

You may buy goods from several stores, provided each store's tax invoice totals at least A\$300 (GST inclusive).

WHAT YOU NEED TO DO WHEN BUYING GOODS

If you wish to claim a refund, you must obtain an original tax invoice from the store. All stores registered for GST will be able to give you a tax invoice. A refund cannot be given without it. Tax invoices for purchases of A\$1000 or more must contain additional information, such as the name and address of the buyer.

More information on tax invoices is available by visiting the Australian Taxation Office website www.ato.gov.au

TRS FACILITY LOCATION

Claims can be made after you have passed through Customs outward processing.

The TRS facilities are located past Customs outwards processing at international airports at Adelaide, Brisbane, Cairns, Darwin, Gold Coast, Melbourne, Perth and Sydney.

You can collect your refund as a:

- cheque (Customs aims to post cheque refunds within 15 days of business)
- credit to an Australian bank account (within five business days)
- payment to a credit card (within five business days).

Please note: Cash refunds are not provided.

PURCHASES THAT ARE EXCLUDED UNDER THE TRS

- Alcohol such as beer and spirits (you may buy wine and wine products under the TRS).
- Tobacco products (which can be purchased from duty free shops).
- Consumables wholly or partially consumed in Australia.
- Goods that are prohibited on aircraft or ships for safety reasons, including gas cylinders, fireworks and aerosol sprays (all airlines provide information to passengers on prohibited items).
- Unaccompanied goods (including freighted or posted goods).
- Services such as accommodation, tours, car rental and labour charges.
- Goods purchased over the Internet and imported into Australia.
- GST - free goods - no refund can be claimed if paid.
- Gift cards/vouchers.

HOW LONG IT WILL TAKE YOU TO MAKE A CLAIM

For passengers departing from international airports, the process should only take a few minutes. Allow time to complete check-in and outwards clearance formalities and for queuing at the TRS facility.

BRINGING GOODS BACK INTO AUSTRALIA

If the goods purchased are brought back into Australia, they may be subject to GST. Normal passenger concessions apply and include items for which a TRS claim has been approved. If the value of these goods, together with overseas duty free purchases, exceeds the passenger concession, the goods must be declared to Customs on your return to Australia. Penalties apply to undeclared taxable goods.

If in doubt, declare the goods to Customs on your return.

Further information is contained in the brochure 'Guide for Travellers' visit www.customs.gov.au

FOR MORE INFORMATION

For more information on any Customs matters, contact the Customs Information and Support Centre on 1300 363 263 or email information@customs.gov.au or browse the website www.customs.gov.au.