



ESSENTIAL INFORMATION FOR MILITARY PERSONNEL

A key role of Customs is to assist the movement of passengers across Australia's border while protecting the community. The Customs Act authorises the examination of military crew, passengers, personal effects and cargo on departure and arrival.

DEPARTURE

What you need to do on departure from Australia

- Complete an Outgoing Passenger Card
- Produce your passport and/or military ID and movement orders
- Those not travelling on military business (for example, spouses and/or dependants) also require passports

Items that must be declared on departure from Australia

- Heritage items - including works of art, stamps, coins, minerals and specimens of fossils or meteorites
- Currency - cash amounts of AUD\$10 000 or more, or equivalent in foreign currency
- Service weapons - no export permit is required for service weapons
- Protected wildlife and/or products made from protected wildlife, including some medicines.

Expensive items (such as computers and cameras) that you take out and intend bringing back to Australia can be registered on the *Goods exported in passenger baggage* form (form B263) available from any Customs office or from the Customs website. Once registered, these goods do not need to be declared on your return, but you should hold on to the form. To register, you must have the goods inspected at the departure point. Goods for which you intend to claim a refund under the Tourist Refund Scheme and items that are difficult to identify cannot be registered. It will also help if you have receipts for items that cannot be registered, such as jewellery.

Tourist Refund Scheme (TRS)

Passengers leaving Australia on military transport may claim a refund, subject to certain conditions, of the GST and Wine Equalisation Tax (WET) paid on purchases made in Australia.

To claim a refund passengers must:

- spend \$300 (GST inclusive) or more in the one store and obtain a single tax invoice
- purchase the goods no more than 30 days before departing Australia
- wear or carry the goods on board the aircraft or ship as hand luggage

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

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

You should note that it is a legal requirement that the person making the claim must be the person who purchased the goods.

On the day of your departure you must present the following items to Customs in order to claim a TRS refund:

- Your passport and/or military ID along with proof of travel (eg: boarding pass or military orders)
- original tax invoice
- the goods

You cannot claim a refund on:

- beer, spirits and tobacco products
- GST-free goods
- consumed or partly consumed goods
- dangerous or hazardous goods
- unaccompanied goods (including freighted or posted goods)
- goods purchased over the Internet and imported into Australia
- services such as accommodation, labour, car rental

Please ensure that if TRS claims are to be made, prior notification is given to Customs.

Operating crew are not eligible to claim a TRS refund.

ARRIVAL

What you need to do on arrival in Australia

- Complete an Incoming Passenger Card
- Produce your passport or military ID (and individual or collective travel orders if arriving on a commercial flight)
- Those not travelling on military orders (for example, spouses and/or dependants) require passports

Items that must be declared on arrival in Australia

- Service weapons - no import permit is required for service weapons
- Food, plant and animal goods, including military rations and drinks of any kind - for example, sports drinks
- Personal weapons and ammunition, including firearms, daggers and flick-knives. These items may be seized under Australian law
- All prescription and non-prescription drugs and medicines, including steroids, herbs, vitamins and other medicines for personal use
- Currency - cash amounts of AUD\$10 000 or more, or equivalent in foreign currency
- Protected wildlife or products made from protected wildlife including some medicines.

Duty free allowance for passengers

Travellers who exceed Australia's duty free limits will be charged duty and tax on all items of that type (general goods, alcohol or tobacco), not just the items which exceed the limits.

The limits for passengers are:

- AUD\$900 worth of general goods (AUD \$450 for people under 18) including some items you claim under the Tourist Refund Scheme (TRS) or purchase duty and/or tax-free before or after leaving Australia. Alcohol and tobacco products cannot be included in this category.
- 2.25 litres of alcoholic beverages for each adult passenger
- 250 cigarettes or 250 grams of tobacco products for each adult passenger
- Most personal items such as new clothing, footwear and articles for personal hygiene/grooming are not included in your duty free allowance
- Personal goods owned and used by you for at least 12 months can also be brought into Australia without payment of duty and tax. Proof of date of purchase may be required. Such goods do not include motor vehicles and motor vehicle parts
- Gifts - given to you or intended for others - are counted as part of the AUD\$900 duty free allowance.

The limits for crew members, claimable on each trip, are:

- AUD\$450 worth of general goods including some items you purchase duty and/or tax-free before or after leaving Australia. Alcohol and tobacco products cannot be included in this category.
- 2.25 litres of alcoholic beverages for each adult passenger
- 250 cigarettes or 250 grams of tobacco products for each adult passenger
- Most personal items such as new clothing, footwear and articles for personal hygiene/grooming are not included in your duty free allowance
- Personal goods owned and used by you for at least 12 months can also be brought into Australia without payment of duty and tax. Proof of date of purchase may be required. Such goods do not include motor vehicles and motor vehicle parts
- Gifts - given to you or intended for others - are counted as part of the AUD\$450 duty free allowance.

Illicit drugs

Do not carry narcotics. Penalties for drug offences in Australia are severe and could result in imprisonment.

Medicines

- If medicines are obtained through a prescription in Australia, you should carry a copy of that prescription when travelling.
- Unit stores of medicines entering Australia should apply to the Therapeutic Goods Association for a permit.

Personal military effects

Personal effects such as private military souvenirs (including trench art), firearms, weapons, ballistic vests or dangerous items not owned by the military are subject to normal Customs border control requirements. These goods must be manifested and declared to Customs. Items may require a permit, police authorisation and safety testing before importation/exportation.

Military issue weaponry

Permits are not required to be submitted for military owned weapons that are imported or exported as part of a military deployment. This includes situations where military personnel are travelling to or returning from overseas with their personal service weapons. These items should be listed on the manifest.

Unaccompanied personal effects

Duty free allowances that apply to alcohol, tobacco and other articles that accompany you through Customs when you arrive in Australia do not apply to unaccompanied effects.

Military personnel returning to Australia may bring in unaccompanied effects duty and GST free if they are your property. This does not include motor vehicles, alcohol and tobacco products nor commercial goods. Also furniture and household goods must have been personally owned and used overseas for the 12 months preceding your departure for Australia.

Status of Forces Agreements and related by-laws are in place for certain foreign countries. These agreements provide duty and tax-free concessions for unaccompanied personal effects for military personnel from those countries.

For more information

Phone the Customs Information and Support Centre on 1300 363 263 (Australia-wide), email: information@customs.gov.au or view the Customs website: www.customs.gov.au

Report any Customs-related suspicious activities to the Customs Hotline: 1800 06 1800