

## Frequently Asked Questions

### Can I purchase goods from any retailer?

You can purchase goods from any retailer who can give you a valid tax invoice.

### Can I purchase goods from several retailers?

There is no limit to the number of retailers you can purchase goods from, provided that each retailer's tax invoice totals \$300 or more (GST inclusive).

### What if I purchase goods totalling \$300 (GST inclusive) from the same retailer over several days within the 30 day period?

You should ask the retailer to consolidate your purchases onto one tax invoice totalling \$300 or more (GST inclusive). Be sure the retailer will do this before purchasing the goods, as not all retailers will consolidate invoices.

### What's the difference between a tax invoice and a receipt?

A valid tax invoice includes the:

- words 'tax invoice'
- Australian Business Number (ABN) of the retailer
- name of the retailer
- purchase price of the goods, including the GST paid
- description of the goods
- date the purchase was made

Tax invoices for \$1,000 or more must also show the name and address of the purchaser.

You must ask the retailer for a tax invoice when you make a purchase. This provides the evidence needed by Customs and Border Protection to verify the purchase. Some retailers provide tax invoices as their normal receipts.

### What is NOT eligible for a refund?

You cannot claim a refund on:

#### GST-free goods

Some goods in Australia such as certain health products are GST-free and therefore a refund of GST cannot be claimed.

#### Services

Services such as accommodation, car rental, tours and labour charges. The TRS only refunds GST on goods that are exported. As services are consumed in Australia before departure they are not eligible for a refund.

#### Beer, spirits, tobacco and tobacco products

These goods can be purchased duty and GST-free from duty-free stores.

#### Consumed goods

Goods that have been consumed or partly consumed in Australia such as wine, chocolate or perfume.

#### Dangerous goods

Goods that cannot be taken with you as hand or checked-in baggage, such as dangerous goods which are prohibited from being loaded onto an aircraft or ship.

### Can I use the goods before departing Australia?

Yes, however you cannot consume or partly consume goods such as wine, chocolate or perfume.

### Can I claim a refund on goods purchased by someone else?

No, the person claiming a refund must be the same person who purchased and paid GST on the goods.

### Can I make a TRS claim if I am travelling as a passenger on a military aircraft or ship?

Yes, contact Customs and Border Protection for more information.

### Where are the TRS facilities located?

TRS facilities are located after you go through outward immigration processing at international airports.

Visit Customs and Border Protection's website [www.customs.gov.au](http://www.customs.gov.au) for maps showing the location of the TRS facilities within each international airport.

TRS facilities are also available at cruise liner terminals at Sydney's Circular Quay and Darling Harbour, Melbourne's Station Pier and in Cairns, Brisbane, Darwin and Fremantle. For Hobart and other seaport departures, please contact your cruise company to see whether TRS will be available.

### Will the TRS facility be open for early morning and/or late evening flight departures?

Yes, the TRS facility will be open for all flights departing from Australian international airports.

### What if I cannot produce my goods at the TRS facility?

Customs and Border Protection officers at the TRS facility need to be satisfied that the goods are being taken out of Australia either as hand baggage or checked-in baggage.

Failure to produce your goods to the Customs and Border Protection officer at the TRS facility on request, or evidence that Customs and Border Protection has sighted your goods prior to check-in at your port of departure from Australia will result in your claim being refused.

### Could aviation security measures affect my TRS claim?

Yes, restrictions apply to the amount of liquids, aerosols and gels (LAGs) that can be carried on international flights as hand baggage. Contact Customs and Border Protection for more information.

## Returning to Australia

There are limits on the quantity of goods you are allowed to bring into Australia duty and/or tax-free as part of your passenger duty-free concession.

This includes goods purchased:

- overseas
- in Australia duty or tax-free before departure
- in Australia for which a TRS refund has been claimed
- from an inwards duty-free shop on arrival in Australia.

More information about duty-free concessions is contained in the brochure *Guide For Travellers - know before you go* available from Customs and Border Protection.

### BE AWARE

**If you exceed your duty-free limits you 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.**

**Penalties apply to undeclared taxable goods.**

Please ensure that you allow enough time to complete check-in, immigration and security formalities.



Claims at airports will not be processed within 30 minutes of your aircraft's scheduled departure time.



Claims at seaports can be made no earlier than four hours. Customs and Border Protection will not process claims within 60 minutes of your ship's scheduled departure time.

## How do I make a claim?

On the day of departure you must:

1. Present the following items to the Customs and Border Protection officer at the TRS facility:

- passport
- international boarding pass
- original valid tax invoice and
- the goods (if the goods are oversized or aviation security measures prevent you from taking your goods on board the aircraft or ship as hand baggage, contact Customs and Border Protection for more information).

2. Choose a refund payment option:

- credit/charge card (Amex, Diners, JCB, MasterCard, Visa)
- Australian bank account (you will need your BSB and account number for this option)
- cheque (cheques can be paid in a number of different currencies).

Customs and Border Protection aims to process credit/charge card and Australian bank account refunds within five business days and post cheque refunds within 15 business days.

## Contacting Customs and Border Protection

**Phone:** Within Australia - 1300 363 263  
(for the cost of a local call)  
Outside Australia - 61 2 6275 6666

**Internet:** [www.customs.gov.au](http://www.customs.gov.au)

**Email:** [information@customs.gov.au](mailto:information@customs.gov.au)

## Complaints and Compliments

**Phone:** Within Australia - 1800 228 227  
(free call)  
Outside Australia - 61 2 6275 6666

**Email:** [comments@customs.gov.au](mailto:comments@customs.gov.au)

This information is correct at the time of printing. Current information can be obtained by contacting Customs and Border Protection.



# Tax back for Travellers

## What is the Tourist Refund Scheme?

The Tourist Refund Scheme (TRS) allows Australian and overseas passengers to claim back the Goods and Services Tax (GST) and the Wine Equalisation Tax (WET) on goods purchased in Australia and taken with them as accompanied baggage overseas.

Operating air and sea crew are not eligible to claim refunds under the TRS.

## What are the conditions of the scheme?

To be eligible for a refund under the TRS you must:



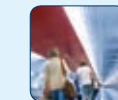
Spend a minimum of \$300 (GST inclusive) with the one retailer



Ask the retailer for a single valid tax invoice totalling \$300 or more (GST inclusive)



Purchase the goods within 30 days before departing Australia



Carry the goods with you as hand baggage, unless they are oversized or required to be checked-in by the airline.

**Note:** Special conditions apply for 'oversized' goods (such as golf clubs and surfboards), and goods that cannot be taken on board aircraft as hand baggage due to aviation security measures (such as perfume and wine). Contact Customs and Border Protection for more information.

**Customs and Border Protection has the right to see all goods. If you are unable to present your goods on request, or provide evidence that Customs and Border Protection has sighted your goods at your port of departure from Australia your claim **WILL** be refused.**

