



Excise refund or drawback

How to claim an excise refund or drawback.

Last updated 8 September 2023

When to claim a refund or drawback

Goods entered into the Australian domestic market that you can claim an excise refund for include duty paid goods:

- returned to licensed premises for further manufacture, or to premises authorised by the manufacturer for destruction
- where the duty was paid by mistake
- that became unfit for human consumption before they were entered into the Australian domestic market.

You can claim a drawback of excise duty paid on goods that have since been exported.

A refund or drawback cannot be claimed if the Remission scheme for alcohol manufacturers (Remission scheme) has been applied to the goods.

There is a 12-month time limit for lodging most claims.

A drawback claim must be lodged within 12 months from the day after the goods were exported and must be at least \$50.

If you're entitled to a fuel tax credit for exported fuel, you cannot claim an excise drawback. You must claim a **fuel tax credit** at label **7D** on your next business activity statement (BAS).

Claim your refund or drawback

The easiest way to claim your excise refund or drawback is by using **online services**.

Making a claim online means you can:

- quickly and easily lodge without downloading a PDF form
- only see questions that are relevant to your claim
- select tariff items from a drop-down list
- have your excise duty amounts automatically calculated
- view your lodged claims and transaction history
- receive your refunds and drawbacks faster.

How to access the online form

To access the form using online services:

- select **Lodgments**, then **Excise claims**
- select **Excise refund or Excise drawback** then **Add**
- complete all mandatory fields and review the information
- tick the **Declaration** box and select **Submit**.

Check that your financial institution details are correct before submitting your claim. Your refund or drawback will be paid into your nominated account. Your refund may be offset against other taxation debts or some Australian Government debts.

For help when completing the online form, you can:


- hover over or click the **(?)** icon for quick tips or smart help
- click on the **(?) Help** button on the right side of the screen for all Help topics.

If you need assistance to lodge online contact us.

If you are unable to lodge your excise refund or drawback using online services, you can use the PDF application form.

The PDF application form

The *Excise refund or drawback* PDF form is designed to be completed on a desktop or laptop computer (**not** on a mobile device such as a

smartphone or tablet). You'll need to use [Adobe Reader](#)  software to view the form.


Because this is an electronic form, you can type your answers straight into the boxes provided.

Some questions will only be displayed if we need you to answer them. If you want to see all the questions before filling in the form, use the **Print form with all questions** button to print a copy.

How to get the PDF form

Double-clicking the form won't open it. The form will **not** load on a **mobile device, tablet** or within a **browser**.

To complete the form, you **must** save it to your **desktop computer** or **laptop** (with the latest version of **Adobe Acrobat** installed) by following these steps.

- To download, right click on [Excise refund or drawback form \(NAT 4287 PDF 1.42MB\)](#) .
- Select **Save target as** (or a similar option depending on your internet browser) to save it to your computer.
- To open your saved form, right click on the PDF file in the folder it was saved in, select **Open with** then select **Adobe Acrobat Reader DC**.
- Enable **Protected View** and **JavaScript** if prompted before filling in the form. If they are not enabled, additional questions will not be displayed and the application will be incomplete.
- Once it's complete, save it using the **Save form** button at the end of the form.

Note: Update your default app for PDF file types to Adobe Acrobat Reader DC to open all PDF files with Adobe Acrobat.

Help completing the form

Follow these instructions to help you complete the *Excise refund or drawback* PDF form.

Applicant details

Provide the legal name of the person or business applying for the refund or drawback. Do not provide a business name if it's different to

the legal name. A business name is a name registered with the Australian Securities and Investments Commission.

It's not compulsory to provide your Australian business number (ABN) or tax file number (TFN), however it will help us process your application promptly.

If you operate your business as a trust, enter the ABN of the trustee in its capacity as trustee for the trust.

Your client account number is linked to your ABN and is used to identify your excise account with us.

For a drawback claim, go to [Product details – excise drawback](#).

Product details – excise refund

You can enter different types of excisable goods on the one refund application. For example, beer, spirits and fuel can be entered on the same application. Complete the product details for each tariff item you are claiming a refund for.

Date duty paid

Select the code that describes the reason you are applying for a refund.

Claim code

Claim code	Description
BLAW	By-law Used where duty was paid on goods and, after duty was paid, a departmental by-law has been made affecting the duty paid.
DIPS	Diplomatic Used when goods are for the official use by diplomatic missions and consular posts, and personal use of certain people working for those organisations
ERRO	Error or misconception

	Used where excisable goods have been duty paid through manifest error of fact or patent misconception of the law.
GOVT	Government Used where goods are for the use of a government or international organisation arrangement.
NOTW	Value – excise duty Used where excise duty has been paid on goods that remain subject to our control, but are not worth the amount of excise duty paid.
OTHR	Other Used where a specific refund circumstance is not defined.
RTRN	Returned to manufacturer Used where goods are returned to a licensed premises, or to a person authorised by the manufacturer, for destruction or further manufacture
SOFA	Status of Forces Used where goods are sold to a person covered by a Status of Forces Agreement.
STOR	No longer excisable Used where excise duty has been paid on goods that are no longer excisable by virtue of section 160A of the <i>Excise Act 1901</i> (as with ships and aircraft stores).
UNFT	Damaged or unfit Used where excise duty has been paid on goods that remain subject to our control, and have either: <ul style="list-style-type: none"> • deteriorated or been damaged, pillaged, lost or destroyed • become unfit for human consumption.
VOLW	Crude oil – volware adjustment

Used when excise duty is paid on stabilised crude petroleum oil where a subsequent volware price determination has been amended affecting the duty paid.

Relevant excise tariff items; 20.2, 20.5, 20.6, 20.7

Tariff item and duty rate

Excisable goods are classified to a tariff item or subitem in **The Schedule** to the *Excise Tariff Act 1921* (the Schedule). Each tariff item and subitem has a number allocated to it. You need to complete a separate line for each one.

Each excise tariff item listed in the Schedule has a rate of excise duty.

You need to provide the rate of excise duty that applied to those goods on the [date the duty was paid](#).

The excise duty rate for beer is determined by the strength of the product and the size and type of the container.

For blended fuels the excise duty rate is the amount of duty worked out under **section 6G** of the *Excise Tariff Act 1921*.

If you don't know which tariff item number or duty rate applies, refer to the [Excise duty rates for alcohol](#) or [Excise duty rates for fuel and petroleum products](#).

Quantity in dutiable units

The quantity in dutiable units is the amount or volume of product that you are claiming a refund for. This is known as the dutiable quantity.

This field also includes the measurement unit you are using to report the volume (or mass). Most excise tariff items listed in the Schedule have a measurement unit specified for that type of good. This is known as a dutiable unit.

The following are examples of dutiable units:

- litres of alcohol
- kilograms of compressed natural gas
- litres of fuel (other than blended fuels).

As excise duty is not payable on the first 1.15% of alcohol content in beer, use the following formula when calculating the dutiable quantity

of beer products:

Total litres of beer × (Alcohol strength – 1.15%) = dutiable quantity

The alcohol strength for all alcoholic beverages is calculated on the labelled strength or actual strength of the product, whichever is higher.

Reporting dutiable quantity for:

- alcohol – truncate to one decimal place
- fuels – to the nearest litre or kilogram
- crude and condensate – round kilolitres to one decimal place.

Provide the quantity in dutiable units and select the unit type.

Quantity for blended fuels including biofuel blends

Blended fuels are products listed under tariff item numbers **10.7**, **10.12** and **10.30**.

The dutiable quantity for blended fuels is the total quantity of the blend regardless of whether duty has been paid, in:

- litres for tariff items 10.7 and 10.12
- Litres/kilogram for tariff item 10.30.

Excise amount

This is the amount of excise duty you are claiming a refund for. The form will automatically calculate this amount by multiplying the quantity in dutiable units by the rate of excise duty.

If you are claiming the alcohol manufacturer refund on excise duty paid on or after 1 July 2021, for goods entered into the Australian domestic market between 1 June 2021 and 30 June 2021, use the OTHR claim code. The excise amount will be 60% of the excise duty paid up to a maximum of \$8,333.

Reason for refund

Provide the reason for your refund claim. Attach copies of any documentation that will further support your refund claim.

Are you claiming a refund in relation to bunker fuel?

Bunker fuel is fuel that is to be consumed by a vessel during an overseas voyage. It does not include fuel exported overseas which

may be eligible for excise drawback.

Bunker fuel should be treated in the same way as other ship's stores, such as alcohol consumed by crew or passengers during an overseas voyage.

If your refund claim is for bunker fuel, select **Yes** and provide the name of the vessel.

The form will automatically calculate the [total refund](#) amount for all lines that you have completed in the product details section.

Product details – excise drawback

You can enter different types of excisable goods on the one drawback application. For example, beer, spirits and fuel can be entered on the same application. Complete the product details for each tariff item you are claiming a drawback for.

Acquisition and export dates

Provide the:

- date the duty paid goods were acquired
- date the duty paid goods were exported

Tariff item and duty rate

Excisable goods are classified to a tariff item or subitem in **The Schedule** to the *Excise Tariff Act 1921* (the Schedule). Each tariff item and subitem has a number allocated to it. You need to complete a separate line for each one.

Each excise tariff item listed in the Schedule has a rate of excise duty.

You need to provide the excise duty rate that applied to those goods on the acquisition date.

The excise duty rate for beer is determined by the strength of the product and the size and type of the container.

For blended fuels the rate of duty is the amount of duty worked out under **section 6G** of the *Excise Tariff Act 1921*.

If you don't know which tariff item number or duty rate applies, refer to the **Excise duty rates for alcohol** or **Excise duty rates for fuel and petroleum products**.

Quantity in dutiable units

The quantity in dutiable units is the amount or volume of product that you have exported and paid excise duty. This is known as the dutiable quantity.

This field also includes the measurement unit you are using to report the volume (or mass). Most excise tariff items listed in the Schedule have a measurement unit specified for that type of good. This is known as a dutiable unit.

The following are examples of dutiable units:

- litres of alcohol
- kilograms of compressed natural gas
- litres of fuel (other than blended fuels).

As excise duty is not payable on the first 1.15% of alcohol content in beer, use the following formula when calculating the dutiable quantity of beer products:

$$\text{Total litres of beer} \times (\text{Alcohol strength} - 1.15\%) = \text{dutiable quantity}$$

The alcohol strength for all alcoholic beverages is calculated on the labelled strength or actual strength of the product, whichever is higher.

Reporting dutiable quantity for:

- alcohol – truncate to one decimal place
- fuels – to the nearest litre or kilogram
- crude and condensate – round kilolitres to one decimal place.

Provide the quantity in dutiable units and select the unit type.

Quantity for blended fuels including biofuel blends

Blended fuels are products listed under tariff item numbers **10.7**, **10.12** and **10.30**.

The dutiable quantity for blended fuels is the total quantity of the blend regardless of whether duty has been paid, in:

- litres for tariff items 10.7 and 10.12
- Litres/kilogram for tariff item 10.30.

Excise amount

This is the amount of excise duty you are claiming a drawback for. The form will automatically calculate this amount by multiplying the quantity in dutiable units by the rate of excise duty.

Export details

You will need to provide

- the export declaration number
- the destination where the duty paid goods were exported to.

Attachments

You must attach evidence that excise duty has been paid and that the goods have been exported. Provide a copy of:

- the export declaration
- bills of lading, and
- relevant invoices that demonstrate excise duty has been paid for each product line.

Excise statement

You are required to confirm that the goods have not been, and are not intended to be, re-landed in Australia by selecting the statement that applies to you as either as the owner of the goods or as an agent.

Total refund or drawback

The total refund or drawback amount is the sum of the amounts for each line you have completed on the product details page.

You may be required to provide additional information to support your claim.

Any refund or drawback amount may be offset against other tax debts or some Australian Government debts.

Declaration

You, or a person who is authorised to act on your behalf (an authorised contact), must complete the declaration. If the applicant is a business entity, the declaration can only be completed by a **primary contact** or an **authorised contact**.

If you lodge this application through Online services for business, your electronic credential will be accepted as your electronic signature.

Lodging your application

Before you lodge your application, make sure you have completed all the mandatory sections.

Keep a copy of your completed application for your records. Lodge the original including any attachments through:

- secure mail in via Online services for business
- practice mail in Online services for agents
- mail to

Australian Taxation Office
PO Box 3514
ALBURY NSW 2640

Lodge through Online services for business

If you use Online services for business to lodge your application, it is more secure and will be processed faster than if you lodge by mail.

Follow these steps to lodge through secure mail in Online services for business.

1. Fill in the application form
2. Save the completed form as a PDF to your computer
3. Log in to Online services for business
4. Select **Communication**, then **Secure Mail**
5. Create a **New** message
6. Select **View more topics** from the **Topic** list
7. Select **Excise** from the **Other topics** list
8. Select **Remission, refund and drawback enquiry** from the **Subject** list
9. Attach the application form. For a drawback also attach export declarations, bills of lading and relevant invoices
10. Provide your contact details and complete the declaration

11. Select **Send**.

You will receive a receipt number once you've lodged your application.

Tracking the progress of your application

You can track the progress of your application in Online services for business by selecting **Your dealings** from the **Communication** menu.

Lodge through Online services for agents

Follow these steps to lodge through practice mail in Online services for agents:

1. Select **Communication**, then **Practice mail**
 2. Create a **New** message
 3. Select **View more topics** from the **Topic** list
 4. Select **Excise** from the **Other topics** list
 5. Select **Alcohol enquiry** or **Petroleum enquiry** from the **Subject** list
 6. Select **I am enquiring on behalf of client** from **Enquiry** type
 7. Search for and select your client
 8. Attach the application form. For a drawback also attach export declarations, bills of lading and relevant invoices
 9. Provide your contact details and complete the declaration
10. Select **Send**.

You will receive a receipt number once the message has successfully been sent.

Service standards

You can expect a decision on your application within 28 days of us receiving all the necessary information.

If your application is incomplete, we will contact you for more information. If the information we need isn't provided after a reasonable period, we'll ask you to reapply when you can provide it.

Contact us

If you need more information, you can **contact us** or visit:

- **Excise refunds and drawbacks for excisable alcohol**
- **Excise refunds and drawbacks – fuel and petroleum products**

QC 16997

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).