



Customs remission

How to claim a remission of customs duty payable on goods that have not been delivered into home consumption.

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When to claim a customs remission

You can make a claim if you're entitled to a remission of customs duty and, if applicable, seek permission to destroy excise equivalent goods (EEGs).

Remission of customs duty is granted when we are satisfied those goods, on which customs duty has not been paid, won't be delivered for 'home consumption' (into the Australian domestic market).

This may occur because the goods:

- deteriorated, were damaged, pillaged, lost, destroyed or became unfit for human consumption
- aren't worth the amount of customs duty payable upon them.

Destroying goods that are subject to customs control without permission is an offence under the *Customs Act 1901*.


Once the remission has been processed and permission to destroy granted, the goods can be destroyed. Once destroyed, the duty on the goods will be waived. You need to keep detailed records of the goods you destroy.

Automatic remission

You don't need to apply for a remission of customs duty in the following circumstances:

- The goods have been completely lost or destroyed. An automatic remission applies. You will need to update your records and retain supporting evidence.
- Liquefied petroleum gas (LPG) or liquefied natural gas (LNG) for non-transport use only.
- From 1 January 2025, all the following apply:
 - fuel (other than aviation fuels) is for the use of passengers or crew of a ship, or for the service of a ship that's not an overseas ship as defined under the Customs Act
 - fuel on board a ship with a gross tonnage of 400 tonnes or more and is for the purpose of carrying on a business.
- You hold a periodic settlement permission, are eligible for an automatic remission of customs duty, and sell EEGs for the personal use of diplomats or consular posts and any member of their family or staff.

Customs remission application form

The [Customs remission \(NAT 73478, PDF 272KB\)](#)  is an electronic form. You can type your answers straight into the boxes provided.

Enable **Protected view** and **JavaScript** if prompted before filling in the form. This will allow the form to be completed electronically and the drop-down menu options to display.

Once completed, **save** or **print** by selecting the buttons at the end of the form.

Help completing the form

See what information to provide at the following fields.

Owner details

Provide the legal name of the owner of the goods. 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), 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 equivalent goods (EEGs) account with us.

Contact details

Provide the name, position held and contact details of the person we can contact for more information about this application only.

Product details

You can enter different types of EEGs in one remission application. For example, beer, spirits and fuel can be entered on the same application. Complete the product details for each tariff item for which you're claiming a remission.

Customs tariff item and duty rate

EEGs are classified as a tariff item in Schedule 3 to the *Customs Tariff Act 1995* (Customs Tariff Act). Each tariff item has a number allocated to it. You need to complete a separate line for each tariff item.

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

You need to provide the relevant rate of customs duty for your goods on the date the remission circumstance occurred.

If you don't know which tariff item number or duty rate applies, refer to the relevant Nature 20 Warehouse Declaration for the tariff item and the Customs Tariff Act for the duty rate for that item.

Product description

Provide a description of the products that you are seeking a remission for.

Quantity in dutiable units

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

This field also includes the measurement unit you're using to report the volume (or mass). Most tariff items listed in the Schedule have a measurement unit specified for types of goods. This is known as a dutiable unit.

The following are examples of dutiable units:

- litres of alcohol
- kilograms of liquified natural gas and compressed natural gas
- litres of fuel (including liquified petroleum gas)

As customs duty is not payable on the first 1.15% of alcohol content in beer, use the following formula to calculate 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

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

Ad valorem

Add the amount of applicable ad valorem duty (duty calculated on the customs value of the imported good).

Remission value

This is the amount of customs duty you're claiming for a remission based on the quantity of dutiable units and the rate of customs duty including any applicable ad valorem.

Import declaration number

Provide the import declaration number of the Nature 20 Warehouse Declaration for the products you're claiming a remission for.

Claim code

Select the code that describes the reason for your remission claim. Valid claim codes are as shown in the following table.

Claim code	Description
DIPS	Used when goods are for the official use by diplomatic missions and consular posts, and personal use of certain people working for those organisations.
NOTW	Used when goods which remain subject to customs control have not been duty paid and aren't worth the amount of customs duty payable.
OTHR	Used when a specific remission circumstance is not defined.
UNFT	Used when goods which remain subject to customs control have not been duty paid and have: <ul style="list-style-type: none">deteriorated or been damaged, pillaged, lost or destroyedbecome unfit for human consumption.

Describe the reason for destruction

Provide the reason why the goods need to be destroyed. Attach copies of any documentation that support your remission claim.

Destruction method

Provide details of the method that will be used to destroy the goods.

We may require the destruction of goods to be supervised and we'll notify you if this is the case.

Remission summary

Include the total remission value of all goods entered at **Product details**.

You may be required to provide more information and documents to support your claim.

Premises details

Provide the alpha numeric establishment ID, name and street address of the establishment where the goods are currently stored.

Destruction of goods

Provide details of when and where the destruction will occur.

Select **Yes** if the goods will be destroyed at the premises where the goods are currently stored and provide the period when you intend to destroy the goods.

Select **No** if the goods will be destroyed at a destruction facility and provide details of the destruction facility, including the:

- establishment ID if the facility holds an excise licence
- name of the facility
- site address of the facility.

Provide the period when you intend to move the goods for destruction to the destruction facility.

You may need to supply evidence that the destruction facility will accept the goods for destruction.

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, the declaration can only be completed by a **primary contact** or an **authorised contact**.

If you lodge your application electronically, your electronic credential will be accepted as your electronic signature.

Lodging your customs remission 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.

You can lodge the original including any attachments through:

- secure mail in [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 and any attachments.
10. Provide your contact details and complete the declaration.
11. Select **Send**.

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

Tracking your application progress

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 and any attachments.
9. Provide your contact details and complete the declaration.
10. Select **Send**.

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

How to access your destruction approval

Follow these steps to access your destruction approval in online services:

Online services for business

- select **Communication**
- select **Secure mail**
- navigate to the relevant mailbox
- click on the **Destruction approval** link.

To receive an email notification that your destruction approval has been issued, add an email address in the **Notifications** field at the bottom of the secure mail inbox.

Email notifications will always be from our trusted email address:
Taxofficeportalmessagenotify@ato.gov.au.

You can also access your destruction approval from Communication history:

- select **Communication**
- select **History**.

Online services for agents

- Agent homepage
- select **Communication**
- select **Communication history**
- select **Search**.

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'll 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

For more information, you can [contact us](#) or visit [Excise equivalent goods \(imports\)](#).

QC 23045

Our commitment to you

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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.

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