



# Application for a single movement permission (non-export)

## WHEN TO USE THIS APPLICATION

Use this application to apply for a single movement of goods from one licensed site to another if both of the following apply:

- they are excisable or excise equivalent goods (EEGs)
- no excise or customs duty has been paid on the goods.

You should also use this application to move other customizable goods underbond if the owner deals with EEGs. If the owner doesn't deal with EEGs, you will need to apply to the Australian Customs and Border Protection Service.

## DEFINITIONS

**Excisable** (Australian-manufactured) or **excise equivalent** (imported) goods are the following goods on which excise or customs duty has not been paid:

- alcohol or alcoholic products (excluding domestic wine)
- fuel and petroleum products
- tobacco products.

By **fuel and petroleum products**, we mean goods such as:

- crude oil and condensate
- petroleum fuels – such as petrol, diesel
- bio-fuels – such as biodiesel, ethanol
- solvents – such as white spirits, mineral turpentine
- lubricants – such as oils and greases
- gaseous fuels – such as liquefied petroleum gas (LPG), liquefied natural gas (LNG) and compressed natural gas (CNG).

**Other customizable goods** are all other imported goods that are subject to customs duties, including customizable wine products.

**Underbond goods** are goods on which excise or customs duty has not been paid.

The owner **deals with EEGs** for movement permission purposes if they own the underbond goods to be moved and any one of the following applies:

- the goods to be moved are EEGs
- the goods to be moved are stored in a customs warehouse licensed by us
- they have a customs periodic settlement permission
- they hold a customs warehouse licence to store EEGs.

We will only grant permission to move underbond goods to the owner of the goods or to an agent acting on behalf of the owner. It is a condition of approving the movement that ownership of the goods is not transferred during the movement.

The permission holder is responsible for any unaccounted losses and liable for an amount equivalent to the duty on those goods until the goods are accepted by the receiving premises. In the case of customizable goods, the permission holder will also be liable for any goods and services tax (GST), luxury car tax (LCT) and wine equalisation tax (WET) applicable to goods that cannot be properly accounted for.

➤ Before completing this application refer to the instructions *Application for a single movement permission (non-export)* (QC 24385) available on our website at [ato.gov.au/excise](http://ato.gov.au/excise)

## COMPLETING YOUR APPLICATION

- You must provide the additional information described in the instructions when you lodge this application.
- Answer all questions.
- Place **X** in all applicable boxes.

If you need help, phone us on **1300 137 290**.

⚠ We may ask you to provide additional information or lodge a financial security before we grant a permission to move the goods.

## Section A: Type of application

### 1 Are the goods you wish to move excisable, excise equivalent or other customizable goods?

Excisable     Excise equivalent     Other customizable

### 2 What type of goods are you applying for permission to move?

Alcohol or alcoholic products     Fuel and petroleum products     Tobacco products     Other customizable goods, including customizable wine

## Section B: Permission holder details

### 3 Who will be the permission holder?

Name (legal name of the person or business the movement permission will be granted to)

  

Australian business number (ABN)

**!** While it is not compulsory to provide an ABN, it will help us process your application promptly.

Business phone

Mobile

Fax

Business email address

Do you authorise us to communicate with you or your authorised contact person by email on confidential matters relating to this application?

No  Yes

Street address

  

Suburb/town

State/territory

Postcode

Postal address (if the same as address above, write AS ABOVE)

  

Suburb/town

State/territory

Postcode

### 4 Is the permission holder:

the owner of the goods?  If you are the owner, go to question 7. If you are an agent of the owner, go to question 6 to complete your details.

an agent of the owner?  Go to question 5 to complete the owner's details.

**!** You must provide written evidence of authority to act on behalf of the owner.

## Section C: Details of the owner

### 5 Who is the owner of the goods?

Owner's name (legal name of the owner of goods)

  

ABN

ⓘ While it is not compulsory to provide an ABN, it will help us process your application promptly.

Business phone

Mobile

Fax

Business email address

Street address

  

Suburb/town

State/territory

Postcode

Postal address (if the same as address above, write AS ABOVE)

  

Suburb/town

State/territory

Postcode

## Section D: Details of the agent or broker

ⓘ You must provide written evidence of authority to act on behalf of the permission holder.

### 6 If you are an agent or broker (not the owner or permission holder) provide your business details.

Legal name of party completing the application (if you are the permission holder), write 'permission holder – details as above')

  

ABN

ⓘ While it is not compulsory to provide an ABN, it will help us process your application promptly.

Business phone

Mobile

Fax

Business email address

Street address

  

Suburb/town

State/territory

Postcode

Postal address (if the same as address above, write AS ABOVE)

  

Suburb/town

State/territory

Postcode

## Section E: Authorised contact details

### 7 Who is your authorised contact person if we need more information?

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given name

Position held

Business phone

Mobile

Fax

Business email address

## Section F: Movement details

### 8 Why are the underbond goods being moved?


### 9 Where will the underbond goods be moved from?

Premise or place name

Street address

Suburb/town

State/territory

Postcode

Business phone

Excise establishment number

Customs establishment number

### 10 Where will the underbond goods be moved to?

Premise or place name

Street address

Suburb/town

State/territory

Postcode

Business phone

Fax

Excise establishment number

Customs establishment number

**11 Are the receiving premises under the control of the owner of the goods to be moved?**

Yes  Go to question 12.

No  You must attach a letter from the operator of the receiving premises. Read the important information below.

**! IMPORTANT INFORMATION**

If the owner of the goods does not have control of the receiving premises, you must attach a letter from the operator of the premises stating they will accept responsibility for the products when they receive them.

For an example of the information to be included in the letter, refer to the instructions *Application for a single movement permission (non-export)* (QC 24385) available on our website at [ato.gov.au/excise](http://ato.gov.au/excise)

**12 What are the proposed transport details?**

Form of transport

Goods moved by (name)

Postal address

  

Suburb/town

State/territory

Postcode

Business phone

Fax

**13 When do you intend to move the goods?**

From <sup>Day</sup> / <sup>Month</sup> / <sup>Year</sup> to <sup>Day</sup> / <sup>Month</sup> / <sup>Year</sup>

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**Section G: Movement schedule**

**14 Complete schedule A for excisable goods.**

**15 Complete schedule B for EEGs or other customizable goods.**

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## Section H: Declaration

### Privacy

Tax law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy, go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

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*I declare that the information provided in this application is true and correct.*

Name

Position

Business email address

Sign and date below if you are sending by fax or post or delivering by hand

Date

Day                      Month                      Year  
□□ / □□ / □□□□

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## Lodging your application

Keep a copy of your completed application for your records and lodge the original with all the necessary attachments via:

- the Business Portal
- fax on **1300 130 916**
- one of our shopfronts
- mail to  
**Australian Taxation Office**  
**PO Box 3514**  
**ALBURY NSW 2640**

# Schedule A: Excisable goods only

**OFFICE USE ONLY**

Permission number

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## Movement application – single transaction

Provide the excise tariff number, a description, the number of packages and the quantity of excisable goods to be moved.

If there is insufficient space, attach a separate page with all the relevant details.

Excise tariff item number	Description of goods	Number of packages	Quantity (must be completed)
	Examples: <ul style="list-style-type: none"> <li>■ alcohol: name or brand &amp; alcoholic strength.</li> <li>■ fuel: biodiesel, kerosene</li> <li>■ tobacco: brand, product type and package size</li> </ul>	Examples: <ul style="list-style-type: none"> <li>■ alcohol: 5 cartons × 24 × 375ml</li> <li>■ fuel: 10 × 200L drums</li> <li>■ tobacco: 40 cartons × 200 packs</li> </ul>	Examples: <ul style="list-style-type: none"> <li>■ litres of alcohol (LALS)</li> <li>■ litres</li> <li>■ kilolitres</li> <li>■ kilograms</li> <li>■ sticks</li> </ul>

Sensitive (when completed)

# Schedule B: Excise equivalent or other customable goods only

<b>OFFICE USE ONLY</b>					
Permission number					
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Movement application – single transaction

Description of excise equivalent and/or other customable goods to be moved.  
If there is insufficient space, attach a separate page with all the relevant details.

N20 Import declaration number	Bond marks or marks and numbers	Number of packages	Description of goods	Quantity (for example, number of sticks of tobacco or litres of alcohol)	Customs tariff item number	Country of origin	Customs value \$	International transport and insurance \$	Customs duty \$	GST* \$	WET** \$	LCT*** \$	Total revenue liability of goods \$

\*GST – goods and services tax  
\*\*WET – wine equalisation tax  
\*\*\*LCT – luxury car tax

Sensitive (when completed)