



FREQUENTLY ASKED QUESTIONS ON TEMPORARY IMPORTATION OF GOODS

1. I am an Australian citizen who lives and works in another country and I wish to temporarily import my yacht, is this possible?

While you maintain your residency overseas and can substantiate that (working visa, passport, utility bills, rental agreements etc) you are entitled to make a temporary importation for a period of up to 12 months under section 162 of the Customs Act 1901 (the Act) providing a security (cash bond or bankers letter of indemnity) or an undertaking to Australian Customs and Border Protection Service (Customs and Border Protection) as determined by Customs.

The security or undertaking will cover the amount of duty and taxes that would be applicable if the yacht had been imported. S.162 of the Act requires that a security or undertaking be lodged before temporary import goods can be cleared for home consumption.

You must lodge an approved form 46 "Application For Permission To Take Delivery Of Goods Upon Giving A Security Or Undertaking The Payment of Duty, GST and LCT". This form is available at <http://www.customs.gov.au>

Copies of invoices, packing lists, bill of lading, quarantine certificates and other documents that identify eligibility should be lodged with the application on arrival in Australia at a Customs and Border Protection counter.

NOTE: You may also be entitled to apply for a control permit.

2. I am an employee with a company overseas who has been given the task of organising a jewellery exhibition in Australia. What do I need to do?

The company may apply for an Admission Temporaire/Temporary Admission (ATA) carnet under section 162A of the Customs Act 1901 (the Act) or under s.162 of the Act to cover the jewellery for temporarily importation into Australia for an exhibition.

The owner must provide to the National Guarantee Organisation (NGO) in their country of origin any relevant duties and taxes. The NGO will then hold onto this payment until the goods and carnet are returned to the country of origin.

The carnet will be then signed by the Customs officer overseas on departure and then presented to Customs and Border Protection upon arrival in Australia.

The carnet holder should present the carnet and any supporting documents (such as a bill of lading and insurance papers) to Customs and Border Protection at the port of import to obtain Customs clearance.

If you decide to apply under s.162 of the Act you will be required to lodge a cash bond or bankers letter of indemnity as a security to a Customs and Border Protection officer. The security covers any duty or taxes that may become payable on temporarily imported goods.

When a security is lodged and accepted, Customs and Border Protection will issue a Security ID that will enable the temporary importation of the goods without the payment of duty or taxes. You will be required to lodge with your security a form 46 'Application for Permission to Take Delivery of Goods Upon Giving a Security or an Undertaking for the Payment of Duty, GST'.

3. I will be travelling to Australia for a six month holiday and wish to bring my vehicle with me, what is required?

Temporary residents can only import a road vehicle for personal use under a CPD carnet.

The owner may apply for a Carnet de Passages en Douane carnet in their country if applicable and are required to put up a security to their countries National Guarantee Organisation (NGO) prior to the vehicle arriving in Australia, accompanied by all the relevant documents that are required.

You do not require a Vehicle Import Approval if your vehicle is on a carnet

Once all the relevant documents are approved the carnet holder should present the carnet and any supporting documents (such as a bill of lading, overseas registration papers, and passport and quarantine clearance) to Customs and Border Protection at the port of import to obtain Customs clearance. Before the vehicle can be released from Customs and Border Protection you are required to:

- Present your documents to a Customs and Border Protection officer where the vehicle may be subject to a physical inspection.
- Book in for a Quarantine Inspection.

If applicable, book in for an Authorised Unregistered Vehicle Inspection. You will also need to obtain Third Party Property insurance.

Note: Not all countries are not covered under the international temporary import conventions to which Australia is a signatory to therefore you will need to check whether your country have a NGO.

All vehicles entering Australia require clearance from Australia Quarantine Inspection Service.

Further information can be found at: www.customs.gov.au or http://www.infrastructure.gov.au/roads/vehicle_regulation/bulletin/importing_vehicles/general/index.aspx

4. I am an Australian citizen and am currently living in the UK and returning to Australia temporarily to get married. I wish to send my wedding dress that is valued at AUD 20,000 and other accessories out prior to me arriving in Australia, how can I do this?

The owner of the wedding dress and accessories can bring these goods into Australia under a temporary import providing a security (cash bond or bankers letter of indemnity) under section 162 of the Customs Act 1901(the Act).

Providing the person (the Australian) concerned provides evidence of their overseas residency (e.g. lease agreements, working visas, utility accounts etc) and the dress and accessories are to be re-exported inside the required time frame then the dress can be imported temporarily.

You may need to acquire the assistance of a licensed broker who specialises in clearing imported goods.

5. I work for a University in Australia and want to temporarily import research equipment for an astronomy project. Do we have to pay duty and GST?

You may bring the goods into Australia on a temporary basis (of twelve months or less) and apply under section 162 or 162A of the Customs Act 1901 (the Act).

Under s.162 and s.162A of the Act the goods can be temporarily imported by either providing a security (either cash or bank guarantee) or under a carnet (security is lodged with a carnet issuing body overseas).

An Admission Temporaire/Temporary Admission carnet covers commercial samples, professional equipment, scientific equipment and goods for display or use at events, fairs and exhibitions.

Eligible goods that are imported must comply with the terms of one of the intergovernmental agreements to which Australia is a signatory. Regulations 124 and 125 of the Customs Regulations 1926 provide specific goods that may be brought into Australia.

Where the goods are brought into Australia on a temporary basis without payment of duty or taxes, you cannot lend, sell, pledge, mortgage, hire, give away, exchange or otherwise dispose of, or part with possession of the goods or in any way alter the goods except with the consent of the Chief Executive Officer of Australian Customs and Border Protection Service.

You may require the services of a customs broker to assist you with the importation of your goods.

6. I am an overseas resident touring Australia with my vehicle and hold a Carnet De Passages En Douane (CPD) carnet and now I want to leave the country to renew my holiday visa, what do I do?

If a holder of the carnet wishes to temporarily part with their vehicle in Australia there is no issue as long as they return to re-export the vehicle within the specified period of validity of the carnet and also comply with the Australian Customs laws and regulations.

A holder of the carnet does not necessarily divest themselves of ownership of the goods merely by temporarily leaving Australia.

Customs and Border Protection do stipulate it is the responsibility of the holder of the carnet to be aware of all the conditions set by the issuing authority. If you do not return to Australia and re-export the vehicle within the specified period you may forfeit the security to the amount of what the duty and GST monies would be payable.

7. I am the manager of an art gallery in Australia and have been given the opportunity of organising the importation of paintings for an exhibition at our gallery in Australia. I have been advised I could have applied for a carnet, however it is too late to arrange this. Also we do not qualify for an exemption with the ATO. What can I do now?

These types of goods may be granted Event Status under section 162 of the Customs Act 1901 (the Act).

Organisations applying for Event Status are required to lodge a security or undertaking for duties, taxes and other charges that may become payable if the goods imported to the event are not re-exported at the end of the approved period.

Goods that are imported under Event Status should be re-exported within a month of the completion of the event.

Applications for "Event Status" can be made by the event organiser or their agent (including a customs broker or freight forwarder). The application should be sent to the Securities Section of Customs and Border Protection in Australia.

8. I have imported my vehicle into Australia on a Carnet de Passages en douane (CPD) Carnet. Prior to the expiry of the carnet I applied for an extension from the Guarantee Association and they have now approved this, what do I do next?

Once you have received approval from Australian Automobile Association the Guarantee Association and Customs and Border Protection your extension from the carnet will be required to be submitted with all your supported documentation to a Customs and Border Protection office for endorsement. You will be required to show evidence of continued Third Party (bodily injury) Insurance for the extension, this can be obtained from local roads and traffic authority for those States/Territories that require third party insurance or from other insurance authorities if required. This insurance must be maintained for the period of the extension.

Such requests for extensions should be accompanied by reasons why the extension is required and lodged prior to expiry of the carnet. (e.g. medical certificate, letter from garage, etc),

It is a requirement that the carnet holder has a valid visa in place to cover the period of extension.

9. I am in a different state to where I first imported my goods. I have been given approval and have received a replacement Admission Temporaire/Temporary Admission (ATA) carnet for my goods and wish to transfer this from my old carnet that is about to expire. What do I do next?

You may be required to present the goods and the replacement carnet to an officer at a Customs and Border Protection counter in the state you are in with the original carnet and any other documents you may have from Customs.

The re-export voucher of the original carnet and import voucher of the new carnet will be endorsed by Customs and Border Protection officer and then forwarded onto the originating Customs and Border Protection office where the goods were first imported. Once this process has been approved the carnet is returned to the carnet holder.

10. I am travelling to Australia and may be staying for a period of up to 3 years. I will be an employee of an Embassy in Australia and I wish to bring my personal goods and motorcycle together as one consignment. What do I need to do?

You will be required to temporarily import your motorcycle under section 162A of the Customs Act 1901 (the Act) under a Carnet de Passages en Douane (CPD carnet). Diplomatic privileges will not apply to the motorcycle. The motorcycle must be exported at the end of the permitted temporary importation period, which in this case would be (12) twelve months, or within such further period as the Chief Executive Officer of Customs and Border Protection allows.

In the case of your personal effects, these goods may be identified as diplomatic goods. This process involves the relevant diplomatic mission consular post lodging the approved form B615 "Application for release of goods from Customs control to Diplomatic Missions, Consular posts and Privileged Individuals", with the Customs Regional Office in the state you are in. Applications for clearance of Unaccompanied Personal Effects should be accompanied by a Bill of lading House bill (Sea cargo) or master Airway Bill (air cargo).