



Refund provision for non-compliant (branded) tobacco products

Frequently asked questions

<p>What are the requirements I need to have met to apply for a duty refund?</p>	<p>To apply for a duty refund, the following requirements must be met: :</p> <ul style="list-style-type: none"> • The goods were imported branded tobacco products on which customs duty has been paid; and • you notified Customs and Border Protection of the intention to destroy the tobacco products; and • the above notification was given in a <i>Notice of Intended Destruction – Tobacco Products</i> form at least 7 days before the tobacco products were destroyed; and • when the above notification was given, the tobacco products were in a warehouse that is licenced to warehouse excise equivalent goods, in particular tobacco products; and • the tobacco products have been destroyed; and • the quantity of tobacco products destroyed were not less than 100,000 cigarette sticks or 100 kilograms of tobacco products or a combination of both that exceeds 100kg; and • Customs and Border Protection was given a reasonable opportunity to supervise the destruction.
<p>Where do I find details of warehouses that are licenced to warehouse tobacco products?</p>	<p>You can contact a customs broker, freight forwarder or use the Yellow Pages.</p>
<p>Am I responsible for any costs?</p>	<p>You will be responsible for all associated costs for the destruction of the tobacco products. This may include, but is not limited to: loading of the tobacco products onto a conveyance, transport of the tobacco products to the place of destruction, any fees charged by the place of destruction to unload, dump and destroy the tobacco products (usually by crushing using a roller). There are no costs to notify Customs and Border Protection of your intention to destroy the tobacco products or to apply for a duty refund.</p>
<p>Where do I get the <i>Notice of Intended Destruction – Tobacco Products</i> form?</p>	<p>Visit the Customs and Border Protection website www.customs.gov.au and click on the link to 'media, publications and forms', then click on 'Forms'. Print out form B1223 – <i>Notice of Intended Destruction – Tobacco Products</i></p>
<p>Where do I send the completed <i>Notice of Intended Destruction – Tobacco Products</i> form?</p>	<p>The completed form can be sent to Customs and Border Protection by mail, email or fax. The contact details are listed on the form. You will need to attach a scanned copy of the form if you submit it to Customs and Border Protection via email.</p>
<p>What happens after I send my completed <i>Notice of Intended Destruction – Tobacco Products</i> form to Customs and Border Protection?</p>	<p>Customs and Border Protection will record the details and contact you to confirm a date and time to attend the warehouse to have the tobacco products verified and to supervise the destruction. You can apply for a duty refund when the</p>

	destruction has taken place.									
What is the verification and destruction process ?	Customs and Border Protection officers will attend the warehouse where the tobacco products are located and verify the quantity listed on your <i>Notice of Intended Destruction – Tobacco Products</i> form. When the verification is completed, the tobacco products can be transferred to the place of destruction organised by you, under supervision by Customs and Border Protection.									
Where do I get an application for a duty refund ?	Visit the Customs and Border Protection website www.customs.gov.au and click on the link to 'media, publications and forms', then click on 'Forms'. Print out form B1224 – <i>Application for Refund – Tobacco Products</i>									
Is there a time limit to apply for a duty refund?	The duty refund option for non-compliant tobacco products will be available until 30 April 2013. Applications received after this date will not be accepted.									
What rate of duty is applicable to my application for a duty refund?	<p>The default customs duty rates for tobacco products that Customs and Border Protection will use to calculate duty refunds will be the rates in effect six months prior to receipt of the duty refund application.</p> <p>However, if there is sufficient evidence provided by the applicant that the goods were customs duty paid from the current rate period, Customs and Border Protection will calculate the duty refund using those rates.</p> <table border="1"> <thead> <tr> <th></th> <th>1 Feb 2012</th> <th>1 Aug 2012</th> </tr> </thead> <tbody> <tr> <td>Cigarettes (per stick)</td> <td>\$0.34681</td> <td>\$0.34889</td> </tr> <tr> <td>Tobacco (per kg of tobacco content)</td> <td>\$433.53</td> <td>\$436.13</td> </tr> </tbody> </table> <p>The next rate change is expected on 1 February 2013.</p>		1 Feb 2012	1 Aug 2012	Cigarettes (per stick)	\$0.34681	\$0.34889	Tobacco (per kg of tobacco content)	\$433.53	\$436.13
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Where do I send my application for a duty refund?	The completed application can be sent to Customs and Border Protection by mail, email or fax. The contact details are listed on the form. You will need to attach a scanned copy of the form if you submit it to Customs and Border Protection via email.									
When and how will I receive my duty refund ?	The duty refund will only be paid after the branded imported tobacco products have been destroyed. It is expected that your duty refund will be paid into the bank account nominated on your application form within 14 days of destruction of the tobacco products.									
Is this duty refund process a new program?	The duty refund has been developed specifically to address the implementation of the TPP Act and transition from branded to plain packaging tobacco products. It is a temporary process that will finish on 30 April 2013.									
Who can I contact if I need more information?	If you need more information about the temporary refund provision, email your inquiry to TobaccoRefund@customs.gov.au									