



Refund application

This refund application form is required to make any changes to a previously lodged import declaration, ex-warehouse declaration or periodic return where a refund is due.

Only the owner of the goods as described by the original version of the import declaration may request a refund. Please refer to Section H 'Information for completing a refund application form' for further information.

NOTICE: The following Information, including personal information, is required to be collected under section 163 of the *Customs Act 1901*, to enable the Department of Home Affairs (the Department) to assess applications for refunds of duties and/or taxes. Information provided on this form may be disclosed to the Australian Bureau of Statistics and the Australian Taxation Office. Any false or misleading statements may result in penalty action under Section 243T or 243U of the *Customs Act 1901*. Personal information is collected, used, stored and disclosed by the Department in accordance with the Australian Privacy Principles in schedule 1 of the *Privacy Act 1988*.

Further information regarding how the Department, collects, stores, uses and discloses personal information may be found in form 1442i *Privacy notice* available at <https://immi.homeaffairs.gov.au/form-listing/forms/1442i.pdf>. More information about how the Department handles personal information can be found in the Department's Privacy Policy at <https://www.homeaffairs.gov.au/access-and-accountability/our-commitments/plans-and-charters/privacy-policy>

Please open this form using Adobe Acrobat Reader. Either type in the fields provided or print this form and complete it using a pen and BLOCK LETTERS. Tick where applicable

Section A

Declaration ID	Owner ID (ABN, ABN/CAC or CCID)	Owner reference	Owner email address	
Owner / Company name				Owner contact number
Postal address			State	Postcode

Complete agent details if the owner is represented by an agent for the purposes of this refund application.

Agent name	Agent ID (ABN, ABN/CAC or CCID)	Agent / Client reference	Agent email address	
Agent company name				Agent contact number
Postal address			State	Postcode

Section B – Statement why a refund is being sought (Additional space is available in the Notes section, if required)

<p>Amber statement / Reason: (if Yes, please refer to Section H) <input type="radio"/> Yes <input type="radio"/> No</p>	1. How many lines within the declaration or return to be amended?	2. Have the goods been dealt with in accordance with an Authority to deal? <input type="radio"/> Yes <input type="radio"/> No
	3. Has a duty drawback been claimed for these goods? <input type="radio"/> Yes <input type="radio"/> No	If 'Yes', please provide the drawback claim ID(s):
	4. Are you entitled to a refund of GST for these goods? (if Yes, complete Q5.) <input type="radio"/> Yes <input type="radio"/> No	5. Is GST being or been claimed as a credit on a BAS for this importation? <input type="radio"/> Yes <input type="radio"/> No
	<p>IMPORTANT! You MUST complete Sections E and F indicating what changes are to be made to your import declaration, ex-warehouse declaration or periodic return. Complete ONLY the fields that have changed AND include the 'Refund circumstances' codes.</p>	

Section C – Refund payment details (Please provide the account details where the refund payment is to be made)

If the refund is made payable to an account that is not the owner's, please also complete an 'Order to Pay Agent' form (B923) available at www.abf.gov.au

Account BSB	Account number
Account name	
Name of payee	

Section D – Declaration

I declare that the information included in this refund application, including all documents submitted in support of this application, is in accordance with Division 5 of Part 12 and Schedule 6 of the *Customs Regulation 2015* and Part 5 of the *Customs (International Obligations) Regulation 2015* and all conditions and restrictions are satisfied.

Name	
Signature (required if submitting by fax, mail or hand)	Date

Section F – Line amendments

Declaration ID

- NOTE:
- 'Refund circumstances' item code(s) are mandatory for any updated lines (refer to Section G for codes).
 - For all other fields, ONLY complete the fields that have changed.
 - Complete another 'Refund application (line amendments)' page if further line amendments are required.

Refund application

(line amendments)

Line number		Refund circumstance <i>(Refer to Section G for item codes)</i>		Additional information <i>(Space is available on the 'Notes' page, if required)</i>									
Tariff classification number		Stat. code	Related transaction indicator <i>(Please tick)</i>	Valuation basis type		Establishment code		Treatment code		GST exemption code			
Goods description										Quantity		Unit	
Valuation elements	Type	Amount		Currency	Origin and preference	Origin country		Preference origin country		Preference scheme type		Preference rule type	
	<i>Price</i>												
					Treatment instruments	Instrument type				Instrument number			
					Tariff classification instruments	Instrument type				Instrument number			

Line number		Refund circumstance <i>(Refer to Section G for item codes)</i>		Additional information <i>(Space is available on the 'Notes' page, if required)</i>									
Tariff classification number		Stat. code	Related transaction indicator <i>(Please tick)</i>	Valuation basis type		Establishment code		Treatment code		GST exemption code			
Goods description										Quantity		Unit	
Valuation elements	Type	Amount		Currency	Origin and preference	Origin country		Preference origin country		Preference scheme type		Preference rule type	
	<i>Price</i>												
					Treatment instruments	Instrument type				Instrument number			
					Tariff classification instruments	Instrument type				Instrument number			

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Tariff classification number		Stat. code	Related transaction indicator <i>(Please tick)</i>	Valuation basis type		Establishment code		Treatment code		GST exemption code			
Goods description										Quantity		Unit	
Valuation elements	Type	Amount		Currency	Origin and preference	Origin country		Preference origin country		Preference scheme type		Preference rule type	
	<i>Price</i>												
					Treatment instruments	Instrument type				Instrument number			
					Tariff classification instruments	Instrument type				Instrument number			

Section G – Refund circumstances

The descriptions below only uses key words. Please refer to Section 105 and Schedule 6 of the Customs Regulation 2015 and Section 23 of the Customs (International Obligations) Regulation 2015 for all conditions and restrictions.

ITEM	CUSTOMS REGULATION 2015 – SCHEDULE 6	ITEM	CUSTOMS REGULATION 2015 – SCHEDULE 6 (continued)	ITEM	CUSTOMS REGULATION 2015 – SECTION 105
1	DETERIORATED, DAMAGED, LOST OR DESTROYED BEFORE CUSTOMS CONTROL	12	REVALUATION – GOODS ARE FAULTY OR DEFECTIVE OR DO NOT MEET CONTRACT SPECIFICATIONS AND REBATE ACCRUES TO IMPORTER	105	REMISSION OF DUTY IF AN IMPORT DECLARATION IS TAKEN TO BE WITHDRAWN (Not available as a refund reason, use form B730 'Application for Remission of Duty')
2	DETERIORATED, DAMAGED OR DESTROYED WHILE SUBJECT TO CUSTOMS CONTROL	13	REVALUATION – AS WITH ITEM 12 BUT WITH NO RECOURSE OR REDRESS FROM SUPPLIER		
3	LOST WHILE SUBJECT TO CUSTOMS CONTROL OR STOLEN AFTER RECEIPT AT THE PLACE OF EXPORT AND BEFORE LEAVING CUSTOMS CONTROL	14	PETROL RETURNED TO WAREHOUSE / MANUFACTURER	ITEM	CUSTOMS (INTERNATIONAL OBLIGATIONS) REGULATION 2015
4	DETERIORATED, DAMAGED OR DESTROYED UNDER QUARANTINE TREATMENT	15	TARIFF CONCESSION ORDER APPLIES	23(a) Item 1B	SINGAPORE ORIGINATING GOODS
5	ENTRY WITHDRAWN	16	PASSENGER MOTOR VEHICLE USED FOR TESTING OR EVALUATION AND DONATED TO EDUCATION INSTITUTION FOR SCRAPPING	23(a) Item 2	THAI ORIGINATING GOODS
6	MANIFEST ERROR OF FACT OR PATENT MISCONCEPTION OF LAW	17	AUTOMOTIVE COMPONENT DONATED TO EDUCATION INSTITUTION FOR SCRAPPING	23(a) Item 4	CHILEAN ORIGINATING GOODS
7	GOODS ARE GASEOUS FUEL	18	LIQUEFIED NATURAL GAS NOT INTENDED FOR USE IN A MOTOR VEHICLE OR VESSEL INTERNAL COMBUSTION ENGINE	23(a) Item 6	MALAYSIAN ORIGINATING GOODS
8	REFUND DUE TO AAT DECISION	19	LIQUEFIED PETROLEUM GAS NOT INTENDED FOR USE IN A MOTOR VEHICLE OR VESSEL INTERNAL COMBUSTION ENGINE	23(a) Item 8	AANZ ORIGINATING GOODS
9	CUSTOMS TARIFF ACT AMENDMENT	20	DUTY PAID TOBACCO ON SOLD AND RECEIPTED TO A DUTY FREE SHOP	23(a) Item 8D	TRANS-PACIFIC PARTNERSHIP ORIGINATING GOODS
10	RETROSPECTIVELY GRANTED CTCO, BYLAW OR DETERMINATION APPLIES	21	DUTY PAID TOBACCO ON SOLD AND RECEIPTED TO A LICENSED SUPPLIER OF AIRCRAFT STORE OR SHIPS STORE.	23(a) Item 10	KOREAN ORIGINATING GOODS
11	REVALUATION – REBATE OR DECREASE IN PRICE ACCRUES TO IMPORTER AND ITEM 12 DOES NOT APPLY			23(a) Item 12	JAPANESE ORIGINATING GOODS
				23(a) Item 14	CHINESE ORIGINATING GOODS
				23(b)	INTERIM DUTY PAID IS MORE THAN THE INTERIM DUTY PAYABLE

Section H – Information for completing a refund application form

- A refund application form can be completed when:
 - A refund is sought for customs duty and/or GST originally paid on an import declaration, ex-warehouse declaration or periodic return; and
 - The refund applicant is the owner as listed on the original declaration or return, or an agent acting on behalf of the owner.
- If you (the owner) are registered with the Australian Taxation Office (ATO) as a GST deferrer it is recommended that you lodge an electronic refund application (being an amendment made after the initial original finalised declaration, SAC or return - the entry for home consumption) rather than complete this form. This will enable you to update your tax liability within your ATO BAS. If you choose not to, you will still need to amend your BAS subject to ATO requirements. No cash refunds of GST will be processed for deferrers of GST. The Australian Border Force (ABF) will inform the ATO of the amended tax liability.
- Time limits apply to the lodgement of an application for refund. More information on refund time limits can be found on the ABF's website <https://www.abf.gov.au/importing-exporting-and-manufacturing/importing/refund-of-customs-duty>
- This form should **not** be completed for:
 - Tourist Refund Scheme
 - Drawbacks
 - Return of security deposits
 - Refunds of customs duty / GST collected via the ABF's postal invoices
 - On the spot assessments issued by the ABF at international airports and seaports
 - Customs duty remissions.
- Approved refunds will not include Department of Agriculture or import processing fees paid when the import declaration was originally lodged.
- If further information is required, a refund applicant has a further 30 days to provide supporting evidence. Applications without suitable supporting evidence may not be considered under Section 110 of the *Customs Regulation 2015* and Section 29 of the *Customs (International Obligations) Regulation 2015*.
- Amber statement** – If you are uncertain about information included in the declaration, or omission of information from that declaration, and consider as a result the declaration may be false or misleading in a material particular, you must specify the reasons for that uncertainty and provide any evidence to support that claim.
- Authority to deal** – the ABF's advice that goods are available to be released to importers (known as delivery into home consumption).
- Declaration ID** – Import declaration number. A unique alpha-numeric identifier consisting of 9 characters. Usually begins with 'A'.
- Duty drawback** – a scheme administered by the ABF enabling exporters to obtain a refund of customs duty paid on imported goods where those goods are exported unused since importation, or are treated, processed, or incorporated into other goods for export. More drawbacks information can be found at www.abf.gov.au
- Header and line amendments** – amendments required to the import declaration. Only the fields to be amended should be completed by a refund applicant. For further information please refer to '*Documentary Import Declaration Comprehensive Guide*' at www.abf.gov.au
- Refund circumstances** – refund circumstances are provided in Section 105 and Schedule 6 of the *Customs Regulation 2015* and Section 23 of the *Customs (International Obligations) Regulation 2015*. The conditions of a refund circumstance must be met for a refund application to be considered. *Please note: Goods returned to sender will only be considered for a refund if faulty, defective or not to contract specifications.*
- More refund information can be found on the ABF's website <https://www.abf.gov.au/importing-exporting-and-manufacturing/importing/refund-of-customs-duty>
- Refund applications and supporting evidence can be emailed to nationalrefunds@abf.gov.au, faxed to (08) 8447 9443 or posted to National Refunds Intervention, Customs House, GPO Box 2399, Adelaide SA 5001.**
- Refunds can only be paid into an Australian financial institution account (excluding credit cards).

There is a 30 day service standard for the assessment of refund applications, once all required information is provided.

All supporting documentation should be submitted with this refund application and includes invoices, shipping documents and any technical literature that may assist your application.