



**Australian
BORDER FORCE**

Australian Customs Notice No. 2021/28

Expansion of Duty Deferral Benefit for Australian Trusted Traders.

DISCLAIMER

The information provided in this Australian Customs Notice is no longer current and has been replaced by Australian Customs Notice No. 2023/07

The Australian Border Force (ABF) is expanding the Australian Trusted Trader (ATT or Trusted Traders) Duty Deferral benefit to become Duty Deferral Plus. Duty Deferral Plus will further reduce regulatory burden and improve cash flows for eligible ATTs.

The ATT Duty Deferral benefit allows eligible Trusted Trader importers to defer the payment of duties collected by the ABF until the 21st day of the following month. Duty Deferral Plus will see this benefit expanded to include additional taxes and charges which include Import Processing Charge, Wine Equalisation Tax, Luxury Car Tax, the Wood Levy and Agriculture Processing Charge.

Direct charges for services levied on some importations will still require payment on a transactional basis at the time of import.

Eligibility

The Duty Deferral Plus benefit is only available to Trusted Trader importers who defer the payment of Goods and Services Tax (GST) through the Australian Taxation Office (ATO) Deferred Goods and Services Tax Scheme. Duty Deferral Plus is not applicable on importations of excise equivalent goods and deferral does not apply to excise equivalent customs duties.

Payment Schedule

Following the month of importation, Trusted Trader importers will receive an invoice containing the liabilities owed on the 16th day of the month. On the 21st day of the month (or the next banking day), the import liabilities will be drawn from the importer's nominated bank account. For example, duty on all applicable goods imported in March will be debited from the importer's account on 21 April.

Joining Duty Deferral Plus

Trusted Traders who are already deferring duties will be contacted about arrangements to move to Duty Deferral Plus. Trusted Traders who are not yet deferring their import liabilities can speak directly to their Account Manager to express interest in signing up for the benefit.

For more information about Duty Deferral Plus or if you are interested in becoming an Australian Trusted Trader, please refer to www.abf.gov.au/trustedtrader or email trustedtrader@homeaffairs.gov.au.

(Signed)
Brett Cox
Assistant Secretary
Trusted Trader and Trade Compliance
12 July 2021