



**Australian  
BORDER FORCE**

# Australian Customs Notice No. 2023/07

## Expansion of Duty Deferral Benefit for Australian Trusted Traders.

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 16<sup>th</sup> day of the month. On the 21<sup>st</sup> 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.

### **Process Impact – ICS Lock Down Period**

As advised in 2018 during the original release of information for Duty Deferral, to accommodate invoice processing, all FIDs and SACs that have had duty deferred in the previous month will be 'locked down' between the 16<sup>th</sup> and 21<sup>st</sup> days of the month in which the payment is due. During this 'lock down' period those FIDs and SACs cannot be accessed for purposes of amendment or withdrawal. This may cause delays in the release of cargo if data was not reported correctly.

### **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](http://www.abf.gov.au/trustedtrader) or email [trustedtrader@homeaffairs.gov.au](mailto:trustedtrader@homeaffairs.gov.au).

A handwritten signature in black ink that reads "Brett Cox". The signature is written in a cursive, slightly slanted style.

Brett Cox  
Commander  
Trusted Trader and Trade Compliance Branch  
Customs Division

15 February 2023