



Australian
BORDER FORCE

Australian Customs Notice

No. 2025/08

Tobacco Products Importation and Exportation - Christmas and Cocos (Keeling) Islands

This Notice sets out the duty and permit requirements for certain tobacco products being imported into and exported from Christmas and Cocos (Keeling) Islands.

Tobacco products

In this Notice 'tobacco products' means those classified to heading 2401, 2402 or 2403 or subheading 2404.11.00 of [Schedule 3](#) to the *Customs Tariff Act 1995* which includes cigarettes, loose-leaf, shisha and nasal snuff (but not goods classified to subheading 2402.90.00 or 2403.99.10 of that Schedule or chewing tobacco, cigars, cheroots or cigarillos).

This Notice applies to personal and commercial importation and exportation of tobacco products.

Imports from overseas in the cargo stream

Permit requirements: Imports of tobacco products into Christmas and Cocos (Keeling) Islands from overseas in the cargo stream require a permit under [regulation 4DA of the *Customs \(Prohibited Imports\) Regulations 1956*](#) (PI Regulations).¹ If a permit is not produced, the tobacco will be a prohibited import and may be seized.

Duty requirements: Imports of tobacco products into Christmas and Cocos (Keeling) Islands from overseas through the cargo and traveller streams are not subject to customs duty² regardless of the quantity imported.

Imports from overseas in the postal stream

Permit requirements: Tobacco products cannot be imported in the post as all permits contain a condition that tobacco cannot be sent in the post. All tobacco products imported by post will be a prohibited import and may be seized.

¹ This is because there are customs ordinances (the *Customs Ordinance 1993 (Christmas Island)* and *Customs Ordinance 1993 (Cocos (Keeling) Islands)*) that apply the PI Regulations to Christmas and Cocos (Keeling) Islands as external territories.

² This is because the Customs Act provisions relating to duty do not apply on Christmas and Cocos (Keeling) Islands.

Imports from overseas in the traveller stream

Permit requirements: Imports of tobacco products into Christmas and Cocos (Keeling) Islands from overseas in the traveller stream do not require a permit regardless of the quantity imported³.

Duty requirements: Imports of tobacco products into Christmas and Cocos (Keeling) Islands from overseas through the traveller stream are not subject to customs duty⁴ regardless of the quantity imported.

Imports from mainland Australia⁵ in the cargo stream

Permit requirements: Imports of tobacco products into Christmas and Cocos (Keeling) Islands from mainland Australia require a permit under regulation 4DA of the PI Regulations in the cargo stream. If a permit is not produced, the tobacco will be a prohibited import and may be seized.

Duty requirements: Imports of tobacco products into Christmas and Cocos (Keeling) Islands from mainland Australia in the cargo stream are not subject to customs duty⁶ regardless of the quantity imported.

If duty has been paid when the tobacco product was first imported into mainland Australia, the importer into mainland Australia may be eligible for a [drawback](#) when the tobacco product is exported to Christmas and Cocos (Keeling) Islands.

Imports from mainland Australia⁷ in the postal stream

Permit requirements: Tobacco products cannot be imported into Christmas and Cocos (Keeling) Islands in the post as all permits contain a condition that tobacco cannot be sent in the post. All tobacco imported by post will be a prohibited import and may be seized.

Imports from mainland Australia⁸ in the traveller stream

Permit requirements: Imports of tobacco products into Christmas and Cocos (Keeling) Islands from mainland Australia do not require a permit in the traveller stream regardless of quantity⁹.

Duty requirements: Imports into Christmas and Cocos (Keeling) Islands from mainland Australia in the cargo and traveller streams are not subject to customs duty¹⁰ regardless of the quantity imported.

If duty has been paid when the tobacco product was first imported into mainland Australia, the importer may be eligible for a [drawback](#) when the tobacco product is exported to Christmas and Cocos (Keeling) Islands.

³ This is because the importation of tobacco products in the traveller stream has been approved by the Minister under subregulation 4DA(9) of the PI Regulations.

⁴ See footnote 2.

⁵ A reference to 'mainland Australia' includes Tasmania (and does not include any external territory).

⁶ See footnote 2.

⁷ See footnote 5.

⁸ See footnote 5.

⁹ See footnotes 1 and 3.

¹⁰ See footnote 2.

Exports to overseas destinations in all streams

Permit requirements: Exports of tobacco products from Christmas and Cocos (Keeling) Islands to overseas destinations do not require export permission. This applies to all streams: air and sea cargo, traveller and post.

Duty requirements: Exports of tobacco products from Christmas and Cocos (Keeling) Islands to overseas destinations do not incur Australian customs duties. This applies to all streams: air and sea cargo, traveller and post.

Exports to mainland Australia¹¹ in the cargo stream

Permit requirements: Exports of tobacco products from Christmas and Cocos (Keeling) Islands being imported into mainland Australia will require an import permit under regulation 4DA of the PI Regulations. If an import permit for the importation into mainland Australia is not produced, the tobacco product may be seized.

Duty requirements: Exports of tobacco products from Christmas and Cocos (Keeling) Islands being imported into mainland Australia are subject to customs import duty in the cargo stream.

Exports to mainland Australia¹² in the postal stream

Permit requirements: Tobacco cannot be imported into mainland Australia in the post as all permits contain a condition that tobacco cannot be sent in the post. All tobacco imported by post will be a prohibited imported and may be seized.

Exports to mainland Australia¹³ in the traveller stream

Permit requirements: Exports of tobacco products from Christmas and Cocos (Keeling) Islands to mainland Australia do not require an import permit in the traveller stream¹⁴.

Duty requirements: Exports of tobacco products from Christmas and Cocos (Keeling) Islands are subject to customs import duty in the traveller stream upon importation into mainland Australia.

Travellers can use the traveller duty free concession. If a traveller is aged 18 years or older they can take to the mainland one unopened packet of up to 25 cigarettes or the equivalent of 25 grams of tobacco products and one open packet of cigarettes duty free. If the traveller has more than this amount and does not declare that they have exceeded the allowable duty free limit, they must pay duty on all the tobacco products they are taking into the mainland, not just the amount above the concession, or they may abandon all of the tobacco. If the traveller declares their excess tobacco, they may import the allowable amount and abandon the excess, or import and pay duty on the entire amount.

¹¹ See footnote 5.

¹² See footnote 5.

¹³ See footnote 5.

¹⁴ See footnotes 1 and 3.

Tobacco Approval Amendment

On 18 January 2025 the *Customs (Prohibited Imports) Amendment (Importation of Tobacco Products) Approval 2025 (Amendment Instrument)* amended the *Customs (Prohibited Imports) (Importation of Tobacco Products) Approval 2019* (Tobacco Approval) to provide clarity in relation to ongoing approvals for certain tobacco products.

The Tobacco Approval ensures that travellers entering Australia and the external territories can import duty paid tobacco without the need to obtain an import permit. In combination with the provisions in regulation 4DA of the PI Regulations this means that tobacco products in the traveller stream whether duty paid, unpaid, refunded or duty-free do not require a permit.

Further information

For more information on the tobacco controls, including how to make an application to import tobacco, please refer to [the application on the ABF website](#).

[signed]

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