

Australian Government

**Department of Immigration and Border Protection** 

# **Official Gifts**

## Guidelines for the importation of official gifts

Gifts presented to officials are subject to customs clearance. Gifts are treated according to whether they are intended for the personal use of the recipient, or are intended for use by the Australian Government.

When returning to Australia the officials must:

- declare "Yes" to question three (3) on their Incoming Passenger Card (IPC) if they are carrying any goods, including gifts obtained overseas or purchased duty and/or tax free in Australia have a combined value more than AUD\$900.00;
- declare "Yes" to question four (4) on their IPC if they have any goods of any value that are gifts to the Australian Government and not to them personally.

An English sample of the IPC is available at: <u>https://www.border.gov.au/EnteringorleavingAustralia/Documents/english-ipc-sample.pdf#search=ipc</u>

### Where the Gift obtained is either given as a gift to the Australian Government or personally to the individual but not intended to be retained (ie surrendered to the Australian Government on return to Australia):

#### Value of Gift is AUD\$1000.00 or less

Gifts valued at AUD\$1000.00 or less may be subject to Duty and/or GST. Passenger concessions are only available on goods for personal use and this does not include items gifted to the Australian Government. If payment of the appropriate duty/GST cannot be made on arrival, a Form B787 (see section on Form B787) may be completed to grant the movement of the goods.

#### Value of Gift exceeds AUD\$1000.00

Gifts over the value of \$1000.00 must be formally entered into the country for home consumption and the correct duty and GST paid prior to their release. An Import Declaration must be completed and appropriate duty and GST paid. If such payments or an Import Declaration cannot be made or submitted upon arrival, a Form B787 may be completed to grant the movement of the goods.

### Gifts obtained that are intended for personal use:

#### Value of AUD\$900.00 or less

If the gift and any other goods obtained overseas or purchased duty and/or tax free in Australia have a combined value of less than AUD\$900.00 then there is no requirement to declare the goods to an Australian Border Force officer and no intervention is required.

#### Value exceeding AUD\$900.00

A passenger arriving into Australia is entitled to a concession of AUD\$900.00 worth of goods purchased overseas, received as gifts or purchased duty and/or tax free in Australia. Where the gift and any other goods obtained overseas and/or purchased on a duty/tax free basis in Australia have a combined value more than AUD\$900.00 the individual will be charged duty and/or GST on the value of those items. If payment cannot be made upon arrival a Form B787(see section on Form B787) may be completed to grant the movement of the goods.

Where a person is travelling with a family member they may pool their concessions. For example if the official and spouse are travelling together they can combine their AUD\$900.00 concessions to have a combined concession of AUD\$1800.00. They would then not have to pay duty and/or GST for goods where their total value is under AUD\$1800.00.

# Form B787 - MOVEMENT APPLICATION FOR CUSTOMABLE GOODS – SINGLE TRANSACTION

#### Form B787 is shown at attachment A and is available at:

https://www.border.gov.au/Forms/Documents/b787 movement application for customable goods sin gle transaction.pdf#search=B787

This form is used to grant the movement of the goods to a designated place and allows a 14 day period for the goods to be entered accordingly. This application must include details of the goods being entered into the country, their quantity, and their value in Australian dollars.

If further inspection of the goods is necessary after their movement to a designated place, the goods must be made available to the relevant authorities within 7 days of the request.

When all regulatory requirements have been met the goods will then be deemed not to be subject to Australian Border Force control and released into the possession of the government or individual.



Australian Government

**Australian Customs Service** 

**Permission No:** Office use only

# MOVEMENT APPLICATION FOR CUSTOMABLE GOODS – SINGLE TRANSACTION

#### APPLICATION UNDER SECTION 71E OF THE CUSTOMS ACT 1901 TO MOVE GOODS DESCRIBED IN THE SCHEDULE HERETO AND WHICH ARE SUBJECT TO CUSTOMS CONTROL

Permission will be granted only to **owners** of the goods and on the condition that they will not pass title in the goods during the movement of the goods. Please provide all the information required below. Incomplete applications could result in delays in processing or approving applications.

In instances where the owner is moving goods subject to Customs control for the first time and in such other cases where it considers it necessary, Customs will only grant a movement Permission if security with surety is provided.

1.	Does the Applicant own the goods for which a movement permission is being sought?	YES NO	
			Go to 2
2.	Name and address/registered address of the owner of the goods to be moved. (ABN to be provided if applicable)	Name: Address/Registered Address:	
		Email Address:	
		ABN:	Go to 3
3.	Does the owner currently hold any licence(s) under the Customs Act 1901?	YES NO Type of licence:	
	If yes, indicate the nature of the licence(s) and provide the Establishment Code(s).	Establishment Code: If YES go to 5 If NO go to 4	
4.	Was the owner issued with a licence under the Customs Act 1901 at any time in the last 5 years?	YES     NO       Details:	
	If yes, give details of the three most recent licence(s). If insufficient space, please attach a separate sheet.		Go to 5
5.	If application is being made by agent on behalf of the owner of the goods, the name and registered address and ABN of the agent must be provided.	Agent's Name: Registered Address:	
		ABN:	Catac
6.	Where the applicant is not the owner of the goods, evidence of authority to act on behalf of the owner must be provided. Is evidence of authoritisation attached?	YES NO	Go to 6
			Go to 7
7.	Reason for movement of goods:		
			Go to 8
			)

8. Name and address of premises FROM which the goods are to be moved.	Name: Address:
	Establishment Code: Go to 9
<ol> <li>Name and address of premises TO which the goods are to be moved.</li> </ol>	Name: Address: <i>Go to 10</i>
10. Are the receiving premises a Customs licensed warehouse under S.79 of the Customs Act 1901 and/or a storage premises licensed under the Excise Act 1901?	YES NO Establishment Code:
If yes, establishment code is to be provided.	Go to 11
11. Are the receiving premises under the control of the owner of the goods to be moved?	YES     NO       If YES go to 13     If NO go to 12
12. If receiving premises is NOT under the control of the owner of the goods to be moved, provide name, registered address, ABN (if applicable) and telephone number of person in control of receiving premises.	Name: Registered Address: Telephone: ABN:
13. Has the applicant presented evidence	Go to 13
that:	
<ul><li>(a) the operator of the receiving premises is willing to accept the goods, and</li></ul>	
(b) where the receiving premises is not a Customs licensed warehouse, the operator is aware that under S.35A(1) of the Customs Act he/she would be liable for the amount equivalent to the duty plus the Goods and Service Tax/Luxury Car Tax/Wine Equalistaion Tax, as appropriate, on goods subject to Customs control entrusted in their care, if they cannot account for the goods.	
<ol> <li>Form of transport, name, address and telephone contact number of transporting agent (if applicable).</li> </ol>	Form of Transport: Goods moved by: Address:
	Telephone:
15. Period within which the movement of the goods is proposed.	Period: fromto
Permission is requested to move the goods spo	ecified in the attached Schedule.
Signature of Applicant	Date

					ŀ			L		0 O	Permission No: Office use only		
		MG	OVEME	LN		I HE SCHEDULE MOVEMENT APPLICATION – SINGLE TRANSACTION		.E SLE TRA	NSACT	NOI			
			<b>JESCRIF</b> (if insu	<b>TIOI</b> ufficié	N OF CU	DESCRIPTION OF CUSTOMABLE GOODS TO BE MOVED (if insufficient space please attach additional page(s))	ttach a	ODS TO	<b>BE MOV</b> page(s))	ED			
Bond Marks or Marks and Numbers	Number of Packages	Description of Goods (including information such as brand, model serial number etc	ods n as brand, r etc	Qty	Customs Tariff Item No	Country of Origin	Customs Value	International Transport & Insurance	Customs Duty	GST*	WET**	LCT***	Total Revenue Liability of Goods
		where applicable)	()				\$	\$	\$	\$	\$	\$	\$
*GST: Go	*GST: Goods and Services Tax	vices Tax **WET: Wine Equalisation Tax	lalisation Tax		***LCT: Luxury Car Tax	Тах			_		_		