



# TEMPORARY IMPORTS

Certain goods may be brought into Australia on a temporary basis for a period of up to 12 months without the payment of duty and Goods and Services Tax (GST). These goods are referred to as temporary imports.

Importers may bring goods into Australia on a temporary basis by obtaining a carnet or lodging a security or undertaking with Customs and Border Protection at the time of import.

Approval for a temporary importation of goods may be granted under Sections 162 or 162A of the *Customs Act 1901*.

Temporary importations may be granted under the following circumstances:

- your goods qualify
- the purpose for which the goods are being temporarily imported qualifies
- or
- you or your goods meet eligibility requirements covered under an international agreement (convention) to which Australia is a signatory.

Section 162 of the *Customs Act 1901* allows for the temporary importation of certain classes of goods including:

- the property of a tourist or temporary resident
- specialised equipment or tools to be used in exploration, production, manufacture, repair or modifications that are covered by an intergovernmental agreement (convention)
- goods imported for use at a public exhibition or entertainment
- testing or evaluation equipment (these are goods that will be used to test and evaluate the operation of other goods)
- goods that require testing and/or evaluation within Australia.

Section 162A of the *Customs Act 1901* allows for the temporary importation of goods in accordance with intergovernmental

agreements and conventions to which Australia is a signatory.

These goods include:

- private touring vehicles
- commercial samples
- professional equipment
- scientific equipment
- goods imported for display or use at events, fairs and exhibitions.

## CONDITIONS

Importers bringing goods into Australia on a temporary basis must comply with the following conditions:

- The goods must be exported within 12 months.
- The goods cannot be sold, loaned, mortgaged, hired, given away, disposed of, or in any way altered without permission from Customs and Border Protection.

## SECURITIES AND UNDERTAKINGS

A cash security equal to the duty and GST otherwise payable, may be required by Customs and Border Protection for a temporary importation. In some cases an undertaking (e.g. a bank guarantee) will be accepted.

If the conditions for temporary importation are met and the goods are exported as required, the security will be refunded or the undertaking will be returned.

A risk based revenue threshold applies to the security or undertaking that may be required. For more information, see Australian Customs Cargo Advice at

[www.cargosupport.gov.au/notices/acca/documents/ACCA2012\\_01.pdf](http://www.cargosupport.gov.au/notices/acca/documents/ACCA2012_01.pdf)

## HOW DO I APPLY FOR A SECURITY OR UNDERTAKING?

If a security or undertaking is required, there are different application forms to be completed, depending on the relevant legislation:

1. If you are a tourist or temporary resident or you are temporarily importing eligible goods under Section 162 of the *Customs Act 1901*, you must complete the Application for Permission To Take Delivery of Goods Upon Giving A Security Or an Undertaking For The Payment Of Duty, GST and LCT (Form 46).
2. If you or your goods meet the eligibility requirements under the relevant convention (Section 162A), you must complete the Application for Permission To Take Delivery of Goods Upon Giving A Security Or an Undertaking For The Payment Of Duty, GST and LCT (Form B46AA).

You can access Forms 46 and B46AA from Customs and Border Protection's website at: [www.customs.gov.au/site/page4288.asp](http://www.customs.gov.au/site/page4288.asp)

## LODGEMENT OF FORMS 46 AND B46AA APPLICATIONS

In addition to a Form 46 or B46AA, you will also need to lodge copies of supporting commercial documentation.

You can lodge a Form 46 or B46AA and supporting commercial documentation by any of the following means:

- By email to National Temporary Imports Section (NTIS) [ntis@customs.gov.au](mailto:ntis@customs.gov.au) (preferred method)
- By facsimile to 07 3835 3494
- By post to:

Australian Customs and Border Protection Service  
GPO 1464  
BRISBANE QLD 4001.

## IMPORT DECLARATIONS

You can lodge your own import declaration to Customs and Border Protection, however, it is recommended that importers use the services of a licensed Customs broker to complete import declarations and other related clearance formalities. For more information, see the fact sheet Import Declarations.

Customs brokers may be found through an internet search, your local telephone directory or by contacting the local branch of the Customs Brokers Council of Australia.

## EXTENSIONS TO TEMPORARY IMPORTATIONS

If you make an application for an extension to the temporary importation period, it will only be approved under **exceptional circumstances** which are/were beyond your control.

Those circumstances must be significant enough to prevent you from exporting the goods within the 12 month temporary importation period.

Customs and Border Protection will only consider applications for an extension before the date of expiry of the security or the undertaking.

Approval for an extension to a temporary importation must be obtained from NTIS before the date of export for the goods.

To extend the period of temporary importation you must complete an *Application for Extension of Period of Temporary Importation* (Form B257) and provide the NTIS with:

- a completed B257 Form
- supporting documentation that verifies the reasons as to why the goods in question cannot be exported within 12 months and are beyond the control of the importer (e.g. medical certificate, equipment failure requiring repairs, weather conditions, etc).

## CARNETS

Certain other goods may be temporarily imported under a carnet.

A carnet is an internationally recognised document for the temporary importation or exportation of goods throughout many countries.

A carnet provides Customs and Border Protection with a guarantee for payment of duty and taxes should the temporarily imported goods not be exported within the specified timeframe.

There are two types of carnets that are accepted in Australia:

- an ATA (Admission Temporaire/Temporary Admission) carnet
- a CPD (Carnet de Passage en Douane) carnet.

For more information about carnets, see the fact sheets *What is a CPD Carnet?* and *What is an ATA Carnet?* on Customs and Border Protection's website at: [www.customs.gov.au](http://www.customs.gov.au)

## FOR MORE INFORMATION

For more information on any importation matter, contact the Customs Information and Support Centre on 1300 363 263, email [information@customs.gov.au](mailto:information@customs.gov.au) or visit our website [www.customs.gov.au](http://www.customs.gov.au)