



**Australian
BORDER FORCE**

**AUSTRALIAN
TRUSTED
TRADER**

Accessing the Duty Deferral benefit

What is Australian Trusted Trader?

The Department of Home Affairs and the Australian Border Force have implemented a voluntary trade facilitation initiative: Australian Trusted Trader (ATT). ATT recognises businesses with a secure supply chain and compliant trade practices; and rewards these businesses with a range of trade facilitation benefits, including Duty Deferral.

What is Duty Deferral?

Duty Deferral is a new regulation developed to allow Trusted Traders to defer the payment of import duty to the 21st day of the month following the month in which the goods are imported. The benefit will initially be available to Trusted Traders who defer payment of Goods and Services Tax (GST) through the GST deferral scheme and who do not have Wine Equalisation Tax (WET) or Luxury Car Tax (LCT) obligations.

The Duty Deferral benefit will allow Trusted Traders to defer the payment of duty, on most goods, to a consolidated monthly payment which is to be paid on the 21st day of the month following the month in which the goods are imported. For example, duty on all applicable goods imported in March, will need to be debited from your account on 21 April or the next bank working day.



What are the benefits to industry?

Trusted Traders will benefit through improved cash flow by deferring payment of all or part of their duty liability to a consolidated monthly payment.



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Who is eligible for Duty Deferral?

Australian Trusted Trader Importers who defer GST are able to access the benefit, providing they do not have WET or LCT obligations. It is not available to Exporters or Service Providers.

What is covered?

Import duty including Dumping duty and Countervailing duty on import declarations for entry into home consumption (Nature 10s).

What are the exclusions?

Duty deferral does not apply to duty or tax payable for:

- Excise Equivalent Goods (EEGs)
- Goods and Services Tax (GST)
- Wine Equalisation Tax (WET)
- Import Declarations where the invoice term is DDP (Delivered Duty Paid)
- Import Processing Charge (IPC)
- Agriculture Processing Charges
- Wood Levy Charges
- Luxury Car Tax (LCT)

How do Australian Trusted Traders access Duty Deferral?

In order for Trusted Traders to access Duty Deferral, they will need to 'opt in' for the benefit. This can be done through contacting your Account Manager.

By opting in for Duty Deferral, all applicable duty will be deferred for all Nature 10 import declarations. Trusted Traders are unable to individually nominate import declarations for deferral.

Once registered for duty deferral, an invoice will be sent to you on the 16th of the month, advising of the deferred duty amount for imports for the previous month.

Periodic payment will automatically be deducted from your nominated bank account on the 21st of the month, and a receipt will be provided.

More information

For more information about how to access Duty Deferral, please contact your ATT Account Manager.

For further details of benefits available to Australian Trusted Traders, visit www.homeaffairs.gov.au/trustedtrader.