



IMPORTING ALCOHOL AND TOBACCO PRODUCTS AS CARGO OR BY INTERNATIONAL MAIL

You have imported goods including alcohol and tobacco products into Australia if:

- you purchase, order or otherwise arrange for goods to be brought or sent to Australia from overseas, or
- someone sends goods to you from overseas, even if the goods were sent unsolicited.

Imported goods may arrive in Australia by air or sea cargo or by international mail (post).

Regardless of the value of imported alcohol and tobacco products, you will be liable for duty, Goods and Services Tax (GST) and Wine Equalisation Tax (WET), if applicable.

The customs value of the alcohol and tobacco products you import and the method of arrival to Australia determine how the goods are cleared by the Australian Customs and Border Protection Service (ACBPS) for delivery to you.

GOODS VALUED AT OR BELOW AUD\$1000

Air/sea cargo

You will need to lodge a Self-assessed Clearance (SAC) declaration for alcohol and/or tobacco products with a value at or below AUD\$1000 that arrives by air or sea cargo. Duty, GST and WET, if applicable, is payable on these goods.

For further information refer to the [Self-Assessed Clearance \(SAC\) declarations](#) fact sheet.

Post

You do not need to lodge a SAC declaration for goods including alcohol and/or tobacco products valued at or below AUD\$1000 that arrive by post. Duty, GST and WET, if applicable, are payable on these goods.

ACBPS will send you an assessment notice and payment instructions for alcohol and tobacco products that are imported by post.

After your payment is received, ACBPS will notify Australia Post that your goods are cleared for delivery.

Australia Post will then deliver your goods to your address.

For further information refer to the [Importing and Clearing Goods that arrive by International Mail \(Post\)](#) webpage.

GOODS WITH A VALUE ABOVE AUD\$1000

Air/sea cargo or post

You will need to lodge an Import Declaration if imported alcohol and/or tobacco products in a consignment valued above AUD\$1000 arrives by air or sea cargo or by post. Duty, GST and WET, if applicable, is payable on these goods.

For more information see the [Import Declarations](#) fact sheet.

PERSONAL BELONGINGS

If your imported personal belongings (known as unaccompanied personal effects) include:

- wine, beer, spirits or other alcoholic beverages and/or
- cigarettes, cigars and other tobacco products.

Duty, GST and WET, if applicable, is payable on those goods.

For more information see the [Sending Your Personal Belongings to Australia as Cargo or by International Mail](#) fact sheet.

DUTY

Duty for tobacco and tobacco substitute products

The duty payable on cigarettes, cheroots, cigarillos and cigars is calculated per stick, provided there is no more than 0.8g of tobacco content in each stick. For other tobacco products, cigarettes, cheroots, cigarillos and cigars where the weight of tobacco content in each stick exceeds 0.8g, the duty payable is calculated per kilogram of tobacco content.

Tobacco content includes anything, including moisture, added to the tobacco leaf during manufacturing or processing.

Duty for alcohol products

Different rates of duty apply to alcoholic beverages depending on the type of beverage and its alcohol content (lal = litres of alcohol).

Beers are subject to different rates per lal based on the strength of alcohol content.

Spirits such as rum, brandy and whisky are subject to a percentage duty rate applied to the value of the spirit and a fixed rate per lal.

Some **wines** are subject to a percentage rate of duty and others are subject to both a percentage duty rate applied to the value of the wine and a fixed rate per lal.

Information on tariff classifications can be found on the [Working Tariff Current](#) webpage.

Customs duty rates are subject to change. Importers are advised to check the current published rates.

GST

Imported alcohol and tobacco products are subject to GST at a rate of 10% of the Value of the Taxable Importation (VoTI). The VoTI is the sum of:

- the customs value
- any duty payable
- the amount paid or payable to transport the goods to Australia and to insure the goods for the transport
- WET, if applicable.

WET

Wine products are also subject to WET at a rate of 29%.

COMMERCIAL IMPORTERS

Importers of commercial quantities of alcohol and/or tobacco products may make warehouse declarations and defer the payment of duty and GST.

Importers of wine, registered with the Australian Taxation Office (ATO), intending to make a further wholesale of wine can defer payment of WET by quoting their ABN to ACBPS on the import declaration.

GST on imported goods may be deferred if you are registered with the ATO under its GST deferral scheme.

Further information on deferral of WET and GST can be found on the [ATO](#) website.

MATURATION CERTIFICATES

Imported brandy, rum or whisky must be matured in wood for a minimum of two years before delivery from ACBPS control.

If you import brandy, rum or whisky you will need to provide proof of maturation from an overseas government approved authority.

Further information on maturation certificates is available in [Australian Customs Notice No. 2007/19](#).

Generally, proof of maturation is not required from:

- passengers arriving into Australia who have imported brandy, rum or whisky as part of their personal effects, and/or
- people who have imported brandy, rum or whisky in quantities that could reasonably be for personal use (i.e. not for commercial use).

ALCOHOL PRODUCT LABELLING

Alcohol products imported into Australia for sale on the domestic market may be required to display certain information on the label including the number of standard drinks. Importers should check with [Food Standards Australia New Zealand](#) for information on alcohol product labelling.

TOBACCO PRODUCTS REQUIREMENTS

Tobacco products imported into Australia are required to meet specific regulations regarding tobacco product labelling. These include the *Trade Practices (Consumer Product Information Standards) (Tobacco) Regulations 2004* and the *Trade Practices (Consumer Product Safety Standard) (Reduced Fire Risk Cigarettes) Regulations 2008*.

Importers should check the Australian Competition & Consumer Commission website for information on [tobacco labelling](#).

FOR MORE INFORMATION

For further information on ACBPS matters:

- visit www.customs.gov.au
- email: information@customs.gov.au
- contact the Customs Information and Support Centre on 1300 363 263.