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Tourist Refund Scheme

Procedural Instruction

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1. Purpose

The Tourist Refund Scheme (TRS) allows international travellers, including Australians, to claim Goods and Services Tax (GST) and Wine Equalisation Tax (WET) refund for some goods bought in Australia that they then take out of the country with them.

The TRS was established on 1 July 2000 by the Australian Government with the commencement of *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) and *A New Tax System (Wine Equalisation Tax) Act 1999* (WET Act). It enables all international travellers (including Australian citizens and residents) leaving the (Indirect Tax Zone (Australia)) to claim a GST and WET refund on eligible goods bought in Australia and then taken out of the country with them on a plane or ship, subject to certain requirements being met. This encourages travellers to spend more of their money in Australia, thus stimulating the local economy.

The Australian Taxation Office (ATO) is responsible for administering the GST and WET. The Australian Border Force (ABF) administers TRS functions under delegation from the Commissioner of Taxation (see section 13, Exercise of Legislative Powers and Functions) and in conjunction with the ATO.

A memorandum of understanding (Head MOU 2020 – s. 47E(d)) between the ATO and the ABF, supported by the TRS Subsidiary Arrangement s. 47E(d) sets out the roles and responsibilities of the ATO and the ABF in administering the TRS.

This procedural instruction (PI) describes the approach of the Department of Home Affairs (the Department), including the ABF to the TRS. It guides ABF officers administering the TRS at all Australian international airports, seaports, and ABF Headquarters. It also informs other ABF and departmental officers of the processes and administration of the TRS.

2. Scope

2.1 In scope

This procedural instruction relates to TRS administration. It aligns with the Tourist Refund Scheme - Policy Statement (TT-4904).

This procedural instruction is supported by other TRS documentation, including the Tourist Refund Scheme - Aide Memoire – Support Material (TT-7052), which is a one-page A3 ready reckoner that TRS processing officers can keep with them. The TRS Aide Memoire deals with the majority of the issues officers are likely to come across in their work, and points them in the right direction for the other 20 per cent (including to this procedural instruction).

2.2 Out of scope

This procedural instruction does not cover refunds or drawbacks for other taxes or duties that can be claimed.

3. High-level summary of the TRS Process

- Claimant acquires the goods within 60 days of leaving the Indirect Tax Zone: (Acquisition of Goods, Section 4).
- Claimant lodges a TRS claim and presents the relevant goods to a TRS Facility at their port of departure from Australia: (Claiming TRS refund, Section 6).
 - If goods cannot be taken on board as cabin baggage and presented for inspection at the TRS Facility (located after passport control), claimants must attend ABF Client Services to have their goods sighted and tax invoices endorsed before attending the TRS Facility. After attending Client Services, the goods can be placed into checked baggage and the claimants are then able to lodge

their claims at the TRS Facility: (Processing dangerous goods, Section 8.2.3d, and Processing oversized goods or restricted goods, Section 8.5).

- TRS Mobile and Web App – Travellers have the option to pre-fill their personal and tax invoice information before they travel to ensure a quicker process when lodging their claim at a TRS Facility. It is not mandatory for claimants to use the TRS Mobile App, but when it is used, claimants must still present to a TRS Facility to lodge their claim.
- An ABF officer processes the claim according to the GST or WET legislation. Claims must be either approved, rejected or referred: (Processing outcomes, Section 8.2).
- High-level criteria for approval: (Processing outcomes, Section 8.2).
 - within 60 days of leaving Australia, the claimant acquires goods the supply of which is a taxable supply and spends a minimum of \$300 (including GST) from a retailer with the same Australian Business Number (ABN); and
 - the acquisition is of a kind specified in Section 168 of the regulation: A New Tax System (Goods and Services Tax) Regulations 2019 (the regulation) ; and
 - the claimant leaves the Indirect Tax Zone and exports the goods as accompanied baggage, in the circumstances specified in the regulations.
- The claimant must present to the TRS Facility at least 30 minutes before their scheduled departure time from an airport (Section 168-5.10)(3)(a) GST Act, or at least 60 minutes before their scheduled departure at a seaport (Section 168-5.10)(3)(b) GST Act (Claiming TRS refund, Section 6).
- If a claim is finalised and the total refund payable exceeds a specified threshold or an officer amends a claim that has already been finalised, the TRS System will prompt a secondary authorisation. See detailed discussion at: (Secondary Authorisation, Section 8.3).
- If any part of a claim is rejected or not completed (i.e. referred) the ABF officer will give the claimant a TRS Claim Advice Flyer, ticking the sections indicating why the claim was rejected or not completed. The TRS Claim Advice Flyer also tells claimants how to query a decision or make an enquiry. (Rejection, Section 8.2.2).
- If an ABF officer suspects that goods may be returned undeclared, this is not a ground for rejecting a claim (Returning Goods to Australia, Section 11).
- If a claim is eligible for a refund, the claimant must be paid within 60 days of their departure (Payments, Section 9).
- The ABF does not provide cash refunds. Claimants must choose from deposits to an Australian bank account or payment to either a credit card or cheque. (Payments, Section 9).

4. Acquisition of goods

‘Acquired’ means the date the relevant goods came into possession of the claimant.

TRS claims may be lodged where claimants have paid in full for goods more than 60 days before leaving Australia but can demonstrate they only physically received the goods within 60 days of departure. This may arise when custom-made items (such as jewellery or artworks) are paid for in advance or orders are placed on a waitlist for exclusive items.

Claimants must demonstrate when the goods came into their possession by providing proof of acquisition within the 60-day requirement; not necessarily the final payment invoice date.

If a claimant produces evidence that demonstrates the goods were acquired after the final payment was made and within 60 days of departure, the claim must be approved if all other criteria are met. Officers are to record the date of acquisition in the ‘Tax Invoice Date’ field, and the actual tax invoice date in the comments section, including what proof was provided to confirm the acquisition date.

Evidence that claimants may produce as proof of acquisition date may include, but is not limited to:

- (a) a tax invoice stipulating date of collection or delivery
- (b) a signed and dated receipt of goods delivered or collected; or
- (c) a courier or consignment delivery notice with the delivery date.

If the date of acquisition of the goods is unclear, officers may refer the claim to the TRS Section for determination.

Goods that have come into a claimant's possession within 60 days of departure but where the final payment was made earlier, must be assessed on a case-by-case basis. Acquisition of goods must remain within 60 days of submitting a claim and all other criteria must still be met in order to approve the claim.

5. Eligibility

5.1 Who can claim GST or WET?

Section 168-5(1) of the GST Act provides that travellers—including Australian citizens and residents—who take goods outside the Indirect Tax Zone as accompanied baggage are entitled to a refund of the GST paid on the goods. Please note that 'outside of the Indirect Tax Zone' means overseas or an Australian External Territory. For the purposes of this procedural instruction, terms such as 'taken outside of Australia' will mean taken outside of the Indirect Tax Zone, and will include travel to an Australian External Territory.

Section 168-5(1A) of the GST Act provides that a resident of an Australian External Territory can also claim under the TRS for goods they have shipped separately to that territory if at the time of acquisition the person:

- resided in an Australian External Territory; or
- was domiciled in an Australian External Territory; or
- had actually been in an Australian External Territory, continuously or intermittently, during more than half of the last 12 months.

Australian External Territories include Christmas Island, Cocos (Keeling) Islands, and Norfolk Island. A full list is at [External territories | ALRC](#).

Other travellers to Australian External Territories can lodge TRS claims for goods they take with them, but not for goods they ship separately.

Crewmembers of an aircraft or ship are not eligible to claim GST and WET refunds under the TRS.

If a departing international or external territory passenger makes a TRS claim, the claim must be entered regardless of the outcome.

5.2 Eligible goods

The TRS applies to goods purchased at prices that include GST or WET, from a retailer with an Australian Business Number (ABN) and registered for GST, if those goods are then taken outside Australia by an eligible passenger.

Eligible goods can be used before departure, but consumables cannot be wholly or partially consumed; e.g. watches and clothes can be worn and electronic devices and sporting equipment can be used before departure, but consumables such as dietary supplements cannot be taken or wine drunk before departure.

Certain categories of goods are not eligible for a refund (see 5.3 below). If there is uncertainty as to whether the goods being claimed are eligible, the processing officer should refer the claim to the TRS Section for assessment.

5.3 Ineligible goods and services

Excluded Goods

The regulations specify that TRS claims cannot be approved for the following types of goods:

- tobacco;
- tobacco products;
- alcoholic beverages, (except wine with an alcohol content of less than 22%);
- goods wholly or partially consumed in Australia (non-consumable goods such as electronics and watches can be used prior to lodging a claim and these claims can be approved); and
- goods purchased on contract plans, such as mobile phones (the goods have not been paid in full).

Services

Additionally, TRS claims cannot be approved for GST on services, such as but not limited to:

- accommodation;
- taxi fares;
- training and educational courses;
- house plans and drawings;
- car hire;
- buyer's premium paid on goods bought at auction;
- tours; and
- warranties shipping, delivery and postage costs (where a tax invoice includes these costs, they must be subtracted from the total price of the goods).

Unaccompanied goods

TRS claims cannot be approved for unaccompanied goods (e.g. freighted and posted goods) unless the goods are being exported to an Australian External Territory by a resident of the external territory (noting that all travellers to Australian External Territories can submit claims for accompanied goods).

Goods purchased overseas

TRS claims cannot be approved for goods purchased overseas (e.g. on the internet by the passenger and imported into Australia).

GST-free goods

Obviously, GST cannot be refunded on the purchase of goods that were not subject to GST. This includes but is not limited to:

- abalone;
- baby food;
- certain health products (e.g. prescription medicines); and
- medical aids and appliances (e.g. lenses for prescription spectacles, nebulisers).

6. Claiming TRS refund

6.1 Travellers leaving the Indirect Tax Zone

For a TRS claim to be approved, the following conditions must be met:

- the purchases are from a GST registered entity with the same ABN and total AUD\$300 including GST and WET (if applicable) or more on one or separate tax invoices;
- the goods were acquired within 60 days of the traveller's departure from Australia;
- the traveller has original tax invoices for the goods;
- the passenger paid for the goods (if the tax invoice includes the purchaser's name then it must be in the name of the claimant, noting that all tax invoices for \$1000 or more must identify the buyer);
- the passenger carries or wears the goods on board the aircraft or ship as cabin baggage, unless the goods are oversized, or subject to aviation security measures, or the airline requires them to be checked in as hold luggage; and
- the relevant tax invoices are original and in English (handwritten, typed, printed, or electronic).

Tax invoices over \$1000 must include the claimant's name that can be matched to the name on their passport (noting that it does not have to be an exact match; e.g. does not contain the traveller's middle names, the traveller uses their middle name or a diminutive form of their name).

The traveller must make the claim in person by showing their passport, boarding pass and original tax invoices to the TRS Facility on the day of departure, and at the same port at which they complete outwards immigration clearance:

- at least 30 minutes (Section 168-5.10)(3)(a) before the aircraft's scheduled departure time; or
- if the acquirer is travelling on a ship— at least 60 minutes (Section 168-5.10(3)(b) before the ship's scheduled departure time.

6.2 Travelling to an Australian External Territory

Australian External Territories are outside the Indirect Tax Zone, permitting any traveller to these territories (regardless of whether they are a resident of the territory) to lodge a TRS claim for goods purchased onshore that they are taking with them. This is exactly the same as if they were travelling to another country.

Additionally, residents of these territories can claim GST and WET for goods they have exported to their home territory as accompanied or unaccompanied baggage or as cargo.

Claims lodged by any travellers to Australian External Territories—including residents—for goods they are taking with them as accompanied baggage must be processed as any other TRS claim.

If a resident of an Australian External Territory is exporting goods separately as unaccompanied baggage or cargo, the claim must be entered in the TRS System and referred. The processing officer must send the following documents to the TRS Section by internal mail:

- copy of travel document and boarding pass;
- a valid tax invoice for each item being claimed;
- proof of the claimant's external territory residency (e.g. driver's licence or rates notice); and
- documentary evidence that:
 - the goods have been exported to an Australian External Territory; or
 - arrangements have been made to export the goods to an Australian External Territory within 60 days of the goods being acquired (not when the resident lodged the claim).

If goods are yet to be exported or the claimant has not provided proof of export, then advise the claimant that they have 90 days from the date of acquisition to provide documentary evidence via the online TRS Enquiry Form (a QR code to the enquiry form is on the TRS Claim Advice flyer).

The goods must be exported within 60 days of acquisition.

The ABF officer processing the claim should advise the resident of the territory that their claim has been referred to the TRS Section for final decision, and that if their claim is successful they will receive their refund within 60 days.

The officer should give a claim receipt and TRS Claim Advice flyer to the claimant.

7. Tax invoices for TRS claims

7.1 General overview

To be valid, a tax invoice for a TRS refund claim must:

- be issued by a supplier registered for GST in Australia; and
- be for eligible goods.

Claimants must not present tax invoices that indicate the goods were acquired by another person or by a company.

Tax invoices must be in English and may be handwritten, typed, printed, or electronic. Tax invoices that contain two languages may be accepted provided all the required information outlined below is in English.

A tax invoice must contain sufficient information to identify clearly:

- that the document is intended to be a tax invoice (the document does not need to contain the words 'tax invoice');
- the purchase price, indicating GST paid (note: the WET is often not displayed on a tax invoice and it is not mandatory to do so);
- a brief description of the items (and quantity if applicable); and
- date of issue (this should be the date the passenger took possession of the goods—if the date of purchase cannot be determined or there is no date on the tax invoice, the claim must be entered into the system and rejected).

The TRS System will automatically reject a claim if the ABN is invalid, cancelled, or not registered for GST or WET (see [Section 8.2.2 - Rejection](#)) below. Where the ABN is incomplete or missing, a dummy ABN (00000000000) can be used so the claim can be entered and rejected.

For tax invoices of AUD \$1000 or more for a single invoice, one of the following must be included on the tax invoice to satisfy the passenger's identity:

- name reasonably matching the claimant's name as it appears in their passport (middle name is not essential); or
- email address that can be easily identified as belonging to the traveller; or
- passport number; or
- credit, debit or EFTPOS receipt that matches claimant's credit or debit card (name on card matches passport and card number confirmed – last three or four digits).

For tax invoices under \$1000, if the tax invoice shows an acquirer's name that is not the claimant, the tax invoice must be entered and rejected if the acquirer is not travelling. If there is no name, the tax invoice can be assessed as per usual TRS processing procedures.

7.2 Electronic tax Invoices

For the purposes of this procedural instruction, an electronic tax invoice (e-invoice) is the digital exchange of standardised invoice information between suppliers and buyers.

If a passenger presents an electronic tax invoice, the details should be entered in the TRS System directly as they appear on the device unless a hardcopy has been printed. The invoice number must be entered into the TRS System to prevent the tax invoice being re-used.

Electronic tax invoices cannot be used if a drop box is deployed (see [8.1.7 on processing a claim from a drop-box form](#)).

7.3 Tax invoice on auction purchases

A tax invoice from an auction house may include the following:

- name and ABN of the auction house;
- description of items sold;
- hammer price;
- GST on the hammer price (if any);
- buyer's premium; and
- GST on the buyer's premium.

The buyer's premium component is not eligible for a refund, as it is a service and is not to be included in the refund calculation. The GST on the hammer price is eligible for a refund subject to all TRS requirements being met.

7.4 Consolidating tax invoices

When multiple tax invoices from the same ABN are presented, officers can consolidate the tax invoices.

The following process must be followed:

- officers should sort the tax invoices into the different ABNs;

- input the oldest tax invoice date of the first ABN into the TRS System to ensure it meets the 60-day requirement;
- if the invoice is rejected, input the next oldest date and keep doing this until a date is accepted;
- rejected tax invoices must not be consolidated and entered individually; and
- in the 'Invoice Consolidated' field, enter the number of invoices consolidated.

8. Processing TRS claims

8.1 Overview

When a passenger makes a TRS refund claim, it must be entered and processed according to the GST and WET legislation. Claims must be approved, rejected, or referred (see [Section 8.2 - Processing outcomes](#)).

The claimant must be the person who acquired the goods. If the claim is for a WET refund, the wine bottles must be fully sealed with no wine consumed.

8.1.1 Verifying export of goods

Officers must be reasonably satisfied that the goods subject to the TRS claim are being exported from the Indirect Tax Zone as either accompanied luggage (carry on or checked in). Note that TRS goods may be shipped separately as unaccompanied baggage by a resident of an Australian External Territory to that territory ([See Section 6.2 - Travelling to an Australian External Territory](#)).

TRS processing officers, officers staffing drop boxes, and client services officers should sight the goods that are the subject of TRS claims; s. 37(2)(b)

Officers should also be reasonably satisfied that the sighted goods are genuine, being mindful that some claimants may attempt to present substituted goods (eg, counterfeit good or similar goods of a lesser value) while the actual goods have remained onshore in an effort to defraud the TRS ([see 8.1.3 - substituted goods](#)).

s. 37(2)(b)

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s. 37(2)(b)

8.1.3 Substituted goods

If officers are satisfied that the goods presented with the claim are not those listed on the original tax invoice, the claim must be rejected and the TRS Section (s. 22(1)(a)(ii) @abf.gov.au) notified as soon as practicable.

If officers suspect but are not satisfied that the goods have been substituted, they should refer the claim (please see [Section 8.2.3 - Referrals](#)) providing as much detail as possible on the goods presented and why substitution is suspected.

While the TRS Section can investigate the validity of tax invoices, it cannot determine whether the goods presented at the TRS Facility have been substituted. This means detailed notes must be entered for every referral to the TRS Section, including when goods substitution is suspected. Referral details should include a detailed description of the goods, reference or model numbers, and serial numbers (if applicable) and, if possible, photographs of the goods.

8.1.4 Passenger Analysis Clearance and Evaluation (PACE)

When a TRS claim is lodged, the TRS System performs a PACE movement check using the claimant's passport details. If no movement is found, check the passenger's passport details and try again.

If a PACE movement cannot be found, check to ensure the claimant is not a transit passenger or operating crew, as transit passengers and crewmembers are ineligible to claim TRS refunds.

Once a PACE movement is confirmed and no QR code errors are identified (if a QR code from one of the TRS apps is used), continue to process the claim.

Where there is insufficient passenger, passport, or departure details to enter a claim, information should be obtained from PACE to enable the processing. Where there is no PACE match, the claim is to be referred to the TRS Section.

8.1.5 Processing with a Quick Reference (QR) Code claim

Claimants who have used the TRS Mobile app to pre-load their claim and personal details will present a unique quick reference (QR) code on their mobile device when lodging their claim. At the beginning of the claims process at a TRS Facility, ABF processing officers should ask claimants if they have used the mobile app. Use of the TRS Mobile app improves the claimant's experience, reduces queueing, and cuts down on manual data entry.

To process a claim using the QR code, scan all QR codes presented on the claimant's mobile device or printed by the claimant. The QR code data will populate the 'Scanned Claim Details' screen.

The Scanned Claim Details screen will not upload information if:

- certain errors are identified in the QR code;
- no PACE movement is found; or
- if the passenger has already made a TRS claim on that day.

Error codes will appear at the foot of the screen and against the relevant invoice where information is incorrect or missing. Any error code other than TRS995 (goods bought more than 60 days before departure) is an indication the QR code may be corrupt. To rectify this issue, delete the QR code and re-scan it. If the re-scan fails or there is any other suggestion the QR code is corrupt, it must be deleted and the claim entered manually.

Each QR code scanned will appear on the screen and basic invoice details will be displayed. Where a goods category of 'Other' has been selected, a notification will appear on the screen that must be acknowledged. Check the description and enter the appropriate eligible goods type. Invoices are not to be deleted.

Check that each tax invoice line matches the tax invoice amount and goods. Enter missing tax invoice numbers if needed.

If a passenger presents extra tax invoices not captured in the QR code, those invoices must be entered manually before finalising the claim.

Please note that not all smaller ports have the capability to accept QR codes; however, ports that process more than the smallest volume of TRS claims are encouraged to obtain this capability (please contact s. 22(1)(a)(ii) @abf.gov.au).

The publicly facing TRS webpage on the ABF website (abf.gov.au) is updated regularly to indicate which ports accept TRS QR codes.

8.1.6 Non-QR code processing

When processing non-QR code TRS claims, processing officers must complete the following steps.

- Separate the tax invoices into their respective ABNs.
- Assess each tax invoice to ensure it does not include GST-free items or ineligible goods. The price of the GST-free and ineligible goods must be subtracted from the total invoice price.
- Enter the passenger's passport number, passport type, and whether they are an Australian resident into the TRS System. Officers will need to ask the passenger if they are an Australian resident and check the box in the TRS System accordingly.
- Enter every tax invoice unless consolidating invoices with the same ABN (See [section 7.4 consolidating tax invoices](#)). The following details must be entered:
 - ABN;
 - tax invoice date;
 - invoice number - this is recommended for all invoices, but it is mandatory for claims where the invoice number can be easily identified and the total invoice amount is \$1000 or more, otherwise leave it blank (do not enter fictitious numbers such as 1234 or 0000);
 - GST taxable supply (i.e. the amount of GST charged);
 - WET purchase amount (if applicable) – when processing WET goods, enter the cost of the WET goods in the WET field (this will usually be the same value as the GST taxable supply);
 - category of goods; and
 - notes (if applicable).

If the passenger presents a duplicate tax invoice or a copy because the original is not available, the tax invoice should be rejected in the TRS System, after it has been entered. Appropriate annotations should be made in the 'Notes' field in the system.

If there is any doubt as to the validity or authenticity of a tax invoice, it should be entered into the TRS System and referred to the TRS Section for finalisation. The original tax invoice must be sent to the TRS Section and a copy given to the passenger.

Approved and referred tax invoices must be stamped 'TRS Processed'. Rejected tax invoices must be stamped 'TRS Rejected'.

Tax invoices must be returned to the passenger unless the claim is to be referred to the TRS Section or fraudulent activity is suspected.

Select the claimant's preferred payment method from the drop-down list in the TRS System. Where the 'credit card' option is selected, swipe the credit card or manually enter the card details. If the refund is to an Australian bank account, enter the BSB and account number and the name of the account holder.

For refunds by cheque, enter the country code, currency type and address to which the passenger wants the cheque posted. If the passenger cannot provide the address in a format that can be accommodated in the TRS System, a cheque address label form (Annexure A) in English, Chinese or Japanese can be given to the passenger for them to complete.

Write the TRS claim number and passport number on the cheque address label form and forward it to the TRS Section by internal mail for action.

8.1.7 Processing a claim from a drop-box form

Drop-box lodgement is only to be used in exceptional circumstances, such as passenger congestion, a systems or power outage, or when operational priorities prevent full TRS Facility operations. Passenger congestion may occur during peak flight departures when there is extensive queuing at the TRS Facility.

Deploying drop boxes does not reduce TRS processing—it merely delays it and negates many efficiencies, such as QR code processing.

The decision to deploy the drop box can only be made by the duty manager (or their senior officer), or, if delegated, by the shift supervisor. The decision to deploy the drop box should be entered in the daily record of airport operations.

When deployed, a drop box must be physically attended by an ABF officer at all times. A drop-box form is an accountable form (ACS0268) and an officer must maintain control and supervision of the forms at all times.

An officer must physically hand a drop-box form and TRS envelope to each claimant and verify the goods are being exported. The verification of goods must be noted on the drop-box form by endorsing the form or individual tax invoices with 'TRS Client Services' stamp (usually used at Client Services for verification of goods prior to check-in). These forms must not be left unattended at TRS facilities.

Passengers are to be notified when the drop-box arrangement is operating and asked to retain the pink duplicate copy for their own records along with a copy or photo of the tax invoices being lodged.

Each passenger lodging a claim must complete their own drop-box form. Processing officers should advise passengers travelling together to complete separate forms individually to avoid the possibility of part or all of their claims being rejected if combined.

Electronic tax invoices cannot be accepted with a drop-box form. The TRS website sets clear guidelines to print out any electronic tax invoices before going to the airport.

All drop-box claims must be entered into the TRS System as soon as practicable, following the same steps for Non-QR Code Processing outlined in Section 8.1.6 above.

If the drop-box form contains credit card details, remove the credit card information using the perforated line on the bottom of the form and shred it immediately. Bank account details do not need to be redacted.

Drop-box forms are then to be scanned and saved in Content Manager (formerly TRIM) by the departure date of the passenger (not processing date). Forms can be scanned in bulk, by departure date in format dd/mm/yyyy to one ADD and saved into Content Manager. Each port or region is responsible for creating its own Content Manager files.

The TRS claim receipt, stamped tax invoices and, where applicable, the TRS Claim Advice must be put in the addressed envelope and posted to the passenger.

Automatic system-referred claims or suspected fraudulent activity require the original tax invoices to be sent to the TRS Section for finalisation.

When claims are referred, s. 37(2)(b) needs to be completed and sent with the documentation. Whenever possible, the TRS Section will return original tax invoices to the passenger.

8.1.8 Manual processing (B911)

Manual processing of TRS claims using the GST & WET Refund form (B911 – Annex H) should be used when:

- the TRS System is down or if drop-box forms are not available (airports only), or
- clearing flights off-terminal', or
- when processing claims from departing yachts and other small aircraft.

Officers completing B911 forms must assess claims and sight the goods if necessary according to Section 8.1.2 - Sighting Goods During Peak Periods.

The B911 form is an accountable form. The original copy must be completed and retained by officers and the duplicate copy given to the passenger.

To calculate the GST refund amount, divide the GST inclusive price of the taxable items by 11.

To calculate the WET refund amount, multiply the GST inclusive price of the WET items only by 0.145, i.e. 14.5 per cent. (The *A New Tax System (Wine Equalisation Tax) Regulations 2019* - Subdivision 25B (25-5.03) states that for TRS purposes: '...the amount of wine tax borne on wine is 29% of half of the GST inclusive price paid for the wine by the purchaser of the wine.')

In most cases, the WET amount will not be displayed on the tax invoice, as it will have been incorporated into the purchase price.

When completing B911 forms, officers must:

- sight the passenger's passport and be satisfied that they are leaving Australia's Indirect Tax Zone;
- be satisfied that the claimed goods are being exported with the passenger;
- record the passenger's travel document type, name, residency status and tax invoices details;
- assess the validity of the tax invoices;
- record the assessment outcome (approved, rejected, or referred) and stamp the invoices accordingly;
- calculate and enter the GST and, if applicable, WET refund; and
- record the passenger's payment details.

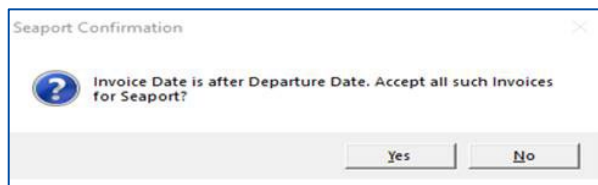
Completed manual claim forms must be entered into the TRS System as per local arrangements as soon as practicable. Manual claim forms must be retained by the air or seaport and not sent to the TRS Section.

8.1.9 Cruise ship processing

Processing TRS claims in the cruise ship environment can be different to airports. Travellers may board a cruise ship at one port, where they are immigration cleared in PACE, and continue to visit other Australian ports before lodging their TRS claims at their final Australian departure port. This final departure date is different from their PACE movement clearance when they first boarded the ship.

The TRS System allows for claims at the last port of departure to be entered under the PACE movement where the passenger first boarded the cruise ship. This only applies to seaport departures and it ensures all claims are matched to PACE. Tax invoices for purchases after the passenger's initial boarding date (PACE movement date) and up to their final departure date can be accepted in the TRS System.

For any tax invoices dated after the PACE movement date, processing officers will receive a warning pop-up window highlighting the invoice is dated after the departure date. If the tax invoice is dated on or before the final departure date from the Indirect Tax Zone officers can select 'yes' to proceed with the claim.



8.1.10 Processing small craft and itinerant craft

Subject to meeting TRS eligibility requirements, all persons departing Australia on board small craft (yachts, etc...), small aircraft or itinerant craft are eligible to claim a refund under the TRS, except those persons doing so in the course of their employment as:

- the person in charge or command of the aircraft or small craft; or
- a crewmember on board the aircraft or small craft.

Claims must be made at the last port before the aircraft or small craft leaves the Australian Indirect Tax Zone.

In the case of small craft, the definition of 'accompanied baggage' includes goods that are:

- able to be easily identified and sighted by the officer attending the departure clearance (e.g. GST inclusive food, toiletries, clothing, footwear, maps, charts, and computer equipment); and
- items not fixed to the small craft and that the officer can readily sight and identify (e.g. spare mechanical components).

The attending officer has the discretion to decide if the goods are easily accessible and identifiable.

Any modifications or parts installed, repairs, service and labour charges are not eligible for a TRS refund.

8.1.11 Processing military aircraft

Subject to meeting TRS eligibility requirements, civilian and military personnel departing Australia as passengers on a military transport are eligible to claim a refund under the TRS. Access to the TRS is only available at military departure points where an ABF officer is present. Crewmembers operating the military aircraft are ineligible to make a claim under the TRS.

Claims must be made at the last port before the aircraft leaves the Australian Indirect Tax Zone.

8.2 Processing outcomes

A claim must be processed and finalised as either approved, rejected or referred.

8.2.1 Approval

The criteria for approval are:

- (a) the claimant made an acquisition of goods the supply of which to them is a taxable supply, with a minimum spend of \$300 from the same ABN; and
- (b) the acquisition is of a kind specified in the regulations; and
- (c) the acquirer leaves Australia's Indirect Tax Zone and exports the goods as accompanied baggage, in the circumstances specified in the regulations.

As per applicable legislation, officers must approve claims where all TRS eligibility requirements are met and there is no reason to reject or refer the claim.

If a passenger has purchased a large quantity of the same goods, and the tax invoice is in the passenger's name, the claim should be approved, subject to all other TRS criteria being met.

Approved paper tax invoices must be stamped 'TRS Processed' and returned to the passenger.

The suspicion or admission that the goods will return is not a reason to reject the claim ([see Section 11 on Goods returning to Australia](#)). Passengers should be informed of their duty-free concession limits and the need to declare the goods on return to Australia.

8.2.2 Rejection

Invoices showing more than one acquirer must be rejected, as a valid invoice should identify the acquirer.

The TRS System will automatically reject a tax invoice if:

- (a) the ABN is invalid, cancelled, or not registered for GST or WET (where a WET purchase amount has been entered);

- (b) goods were purchased more than 60 days before departure; and
- (c) the total sum of the tax invoices from a single ABN is less than \$300 (including GST).

If a passenger cannot present a tax invoice for the goods, the claim must be entered and rejected.

If a tax invoice or goods do not meet TRS eligibility requirements, the officer must select a rejection option in the TRS System, or select 'other' and enter the reason for the rejection in the 'Comments' section.

If an invalid invoice or 'proof of purchase' document is presented instead of a tax invoice, it must be rejected.

Rejected tax invoices must be stamped 'TRS Rejected' and returned to the passenger. If a tax invoice is rejected, notes should be entered to support the officer's decision.

The passenger should be given a 'TRS – Claim Advice' flyer ([Annex H](#)), advising why the claim was rejected and what they should do if they wish to have their claim reviewed by the TRS Section.

It is important to ensure all rejected tax invoices and claims are entered into the TRS System. Failure to do so may mean the decision to reject the claim cannot be supported if the passenger exercises their right to have their claim reviewed. It may also affect programme-level analysis, particularly relating to programme integrity and trends.

8.2.3 Referrals

S. 37(2)(b)

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S. 37(2)(b)

8.2.3d Dangerous goods

If a passenger makes a TRS claim for dangerous goods prohibited on an aircraft or ship, (e.g. fireworks or gas cylinders), the claim should be referred to the TRS Section with the note, 'dangerous goods'.

Officers must also contact their shift supervisor and advise that the passenger is attempting to claim on dangerous goods, so the matter can be referred to the relevant airlines and the Australian Federal Police if necessary.

Please refer to the Detained Goods Management - Procedural Instruction (TT-4786).

8.3 Secondary authorisation

The TRS System will automatically trigger secondary authorisation if:

- (a) an officer amends a claim that has already been finalised; or
- (b) a claim is finalised and the total refund payable exceeds the threshold.

The secondary authorisation threshold is set by the TRS Section as an assurance mechanism. All claims where the refund value meets or exceeds the threshold require a second ABF officer to authorise the claim in the TRS System.

It is the responsibility of the second authorising officer to ensure that the claim is processed according to relevant legislation and policies and procedures, including this procedural instruction, and that the details of the claim are correct.

The Superintendent TRS Section is authorised to adjust the secondary authorisation threshold according to risk, claim volumes, and broader operational priorities.

If secondary authorisation is required, a second TRS officer will be prompted to enter their user ID and password, and review and agree that the action being taken is necessary and correct.

The secondary authoriser must check what has been entered before authorising the refund. The secondary authoriser is also required to enter a note detailing the reason for the action being taken.

S. 37(2)(b)

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S. 37(2)(b)

8.5 Processing oversized or restricted goods (including powders, liquids, aerosols, and gels)

Prior to check-in, claimants must have their packed oversized or restricted goods available for inspection by an ABF Client Services officer. Such goods include powders, liquids, aerosols, gels, dangerous goods and any other goods that exceed weight or size limits for carry-on luggage and have to be checked in by the airline. Aviation security measures prohibit liquids, aerosols and gels more than 100 millilitres or grams in volume or weight from being carried on board as hand luggage. There are additional restrictions on powders.

Passengers who present their oversized or restricted goods to Client Services are still required to present their passport, boarding pass and stamped tax invoices to the airside TRS Facility to lodge their claim, and should be advised of such by ABF Client Services.

If the goods are not oversized or restricted and can be reasonably taken on board as carry-on luggage, the passenger should be advised to do so and present the goods when lodging their claim at the TRS Facility.

Individual airlines determine their own restrictions for the weight and volume of goods that can be taken on board specific aircraft as carry-on luggage. Officers should be fair and reasonable when dealing with passengers with oversized or restricted goods, noting TRS claims may not be the only travel-related issues they may be dealing with at the time.

8.6 Returning documents to passengers

When a claim has been finalised, officers must return all original tax invoices to the passenger.

Tax invoices submitted in drop-box claims that cannot be returned to the passenger (because no forwarding address was provided) should be forwarded to the TRS Section. The TRS Section will make a record in the claim that the documents could not be returned and file the documents for future retrieval, should the passenger ask for them. Specifically, this applies to:

- processed drop-box claims where no address is provided for posting the invoices and claim receipts (the drop-box form is to be forwarded with the documents); or
- posted drop-box documents returned as 'address unknown' or 'return to sender'.

If the claim is referred to the TRS Section, a copy of the tax invoice must be given to the passenger. Where the original tax invoice is sent to the TRS Section, it will be returned to the passenger once the TRS Section has finalised its enquiries.

9. Payments

9.1 Payment methods

Regulation 168-5.17(3) (a) (b) stipulates that a TRS payment must be made within 60 days of whichever is the later of the following:

- (a) the day the Comptroller-General of Customs receives the claim;

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- (b) if the Comptroller-General of Customs asks the acquirer to give information relating to the claim for payment—the day the Comptroller-General receives the information.

Refunds are normally paid directly to the passenger; however, if the passenger nominates the name and payment details of another person, it should be processed in accordance with the passenger's wishes.

The following refund channels are available:

- American Express, Diners, JCB, MasterCard, Union Pay, Visa
- an Australian bank account; and
- a cheque in one of the following currencies:
 - Australian dollar (AUD)
 - United States dollar (USD)
 - Japanese yen (JPY)
 - Singapore dollar (SGD)
 - Hong Kong dollar (HKD)
 - British pound (GBP); and
 - Euro (EUR).

Please note that banking systems in some countries, such as New Zealand, no longer accept cheques.

Some old ABF forms including cheque label and drop-box forms still list cheques in New Zealand dollars, Swiss Francs, etc. These are no longer payment options, and the forms will be updated in due course.

Payments are facilitated by a contracted payment. This contract is managed by the TRS Section, including authorisation for the release of funds for approved payments.

9.2 Incorrect payments – under and over payments

On occasion, officers may unintentionally enter an incorrect digit in the value field that results in an over or underpayment.

Over payments

The following process must be followed if it comes to an officer's attention that a mistake has occurred and a claimant has been overpaid (this action will not generate another payment):

- enter the claim number in the claim search screen;
- amend the incorrect value and finalise the claim (a secondary authorisation will be required to amend the claim);
- advise the passenger of the error;
- complete a Payment Details form B910 – Annex E; and
- scan and email all forms to ^{s. 22(1)(a)(ii)} [@abf.gov.au](mailto:abf.gov.au) for the TRS Section to finalise the claim.

The processing officer must forward the original B910 to TRS Section via internal mail.

If corrective action cannot be taken for whatever reason, the processing officer must phone the TRS Section during business hours (use Corporate Directory and enter Tourist Refund Scheme to obtain team phone numbers), or send an email marked 'URGENT' to the TRS Section mailbox ^{s. 22(1)(a)(ii)} [@abf.gov.au](mailto:abf.gov.au).

This will allow the TRS Section to stop the payment if possible.

Underpayments

The following process must be followed if an underpayment occurs:

- enter the claim number in the claim search screen; and
- amend the incorrect value and finalise the claim (a secondary authorisation will be required to amend the claim).

A second payment for the underpaid amount will be generated.

10. Failure to board, or delayed or cancelled flight or voyage

Where a TRS claim has been made and the passenger does not depart Australia (e.g. a passenger is offloaded or chooses not to board, or their flight is cancelled), then the TRS Section must be advised by email to [s. 22\(1\)\(a\)\(ii\)@abf.gov.au](mailto:s.22(1)(a)(ii)@abf.gov.au). This allows the TRS Section to stop the TRS refund from being paid.

11. Goods returning to Australia

Goods claimed through TRS, but returning to Australia are included as part of passengers' duty-free concession. Any TRS-claimed items returning to Australia will be subject to GST if the relevant passenger concession limit is exceeded.

Where an officer suspects or a passenger indicates that they will be returning the claimed goods to Australia, the officer should advise the passenger of:

- their passenger concession limits;
- that if they bring goods back into Australia for which a GST refund via the TRS has been claimed, the goods must be declared at Question 3 on their incoming passenger card;
- if the value of those goods (combined with any other overseas or duty-free purchases) exceeds the passenger concession allowance, any applicable GST may need to be paid unless another concession (example, all personal clothing – except furs) is available; and
- that penalties may apply if they fail to declare.

Officers must not refuse to process a TRS claim on the basis they believe the goods may be returning to Australia.

s. 37(2)(b)

If a passenger returns to Australia with goods for which a GST or WET refund was made when departing Australia, and the value of those goods (and any other overseas or duty-free purchases) exceeds the applicable passenger concession (e.g. the General Concession limit of \$900 per adult, or \$450 per child), they will be subject to pay any applicable duty or taxes above the allowable limit.

A passenger needs to declare these returning goods on their Incoming Passenger Card (IPC).

Please note that when the value of a returning TRS-claimed item exceeds a passenger's concession limit, GST is applicable on the total value of the item, not just the value over the concession amount.

If an ABF officer doubts a passenger is declaring goods that were claimed through the TRS and this information was not declared on their IPC, the officer has the authority to question the passenger and require that any applicable GST be repaid to the Commonwealth, if it is determined that the passenger's concession has been exceeded. In such circumstances, the officer must make it clear to the passenger that the required declaration includes TRS-claimed goods.

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Item 4 of the table in by-law 1700571 applies to goods that have been owned and used overseas for 12 months or more and are considered part of a passenger's personal effects. Therefore, any returning TRS goods that have been owned and used overseas for 12 months or more are not subject to GST if the goods are returned to Australia.

For further information, including on depreciation and families pooling their allowable concession limits, see [Duty Free \(abf.gov.au\)](http://Duty Free (abf.gov.au)) and Passenger and Crew Duty Free Concessions – Procedural Instruction (BC-654).

12. Ordering forms and other TRS materials

TRS specific forms, printer ribbons, rolls, brochures, envelopes, s. 37(2)(b) can be ordered as outlined below:

- TRS forms (excluding Drop Box Claim forms and B911), printer ribbons and brochures can be ordered by completing a TRS Order form for Regions s. 47E(d)
- Printer rolls (size 76x76x12 Lint Free) can be ordered through the Department's approved stationery provider (CoS).
- Drop Box Claim forms and B911 forms can be ordered via Content Manager. Refer Content Manager – Help Card s. 47E(d)
- s. 37(2)(b) s. 22(1)(a)(ii) can be requested by emailing @abf.gov.au. The request must include s. 37(2)(b), quantity, contact name and internal mail address. s. 37(2)(b) must be returned to TRS Section for destruction via internal mail s. 22(1)(a)(ii)
- TRS envelopes for use when drop boxes are deployed can be ordered through the Department's approved stationery provider (CoS). Order codes are DI6076 DL size and DI6077 C5 size.
- Replacement s. 37(2)(b) for TRS s. 37(2)(b) can be ordered through the Department's approved stationery provider (CoS). Order codes are STAM0801 Black and STAM0802 Red.

13. Exercise of legislative powers and functions

IBP workers who make decisions or who exercise powers or functions under legislation have a duty to make these decisions or exercise these powers or functions in accordance with the requirements of the legislation and legal principle.

Under the Australian Taxation Office Instrument of Revocation, Delegation and Authorisation, the Commissioner of Taxation has delegated all their powers and functions under the provisions of Schedule 1 Section 168-5 of the GST Act and Section 25-5 of the WET Act to IBP workers as defined in subsection 4(1) of the Australian Border Force Act 2015.

14. Accountability and responsibility

Role	Description
Document Owner	Commander (SES Band 1), Trusted Trader and Trade Compliance responsible for approving this procedural instruction, and significant changes to the document for publication.
TRS Section	The TRS Section administers the TRS lawfully, effectively, efficiently, and fairly in order to reduce revenue evasion and to maximise genuine travellers' spend in the Australian economy. This includes managing the ABF's payment contract and conducting TRS Integrity Audits.
Superintendent TRS Section	Oversees the TRS Section, approves supporting material that supports this procedural instruction, and sets the secondary authorisation threshold according to risk, claim volumes, and broader operational priorities.
Traveller Policy Section	The Traveller Policy Section is responsible for immigration and customs clearance policy for travellers, including the TRS, PMC, Round Trip Cruises (RTC), Global Entry Program (GEP) and Advance Passenger Processing (APP) systems.
ABF processing officers at TRS facilities	Responsible for lawfully processing TRS claims received from eligible passengers by sighting and verifying passport, boarding pass, tax invoices and goods at Australia's international airports and seaports.
ABF Client Service officers	Responsible for sighting and verifying the tax invoices that contain any liquids, gels or aerosols, oversized or bulky goods, which the airlines require to be checked in.
Contracted Payment Provider	Payments are facilitated by a payment provider contracted by the Department of Home Affairs.

15. Version control

Version number	Date of issue	Author(s)	Brief description of change
1.0	29/08/2016	s. 47F(1)	Document creation
2.0	17/03/2017		Review of document
3.0	28/05/2020		Migrated to new template and content checked for currency
4.0	19/09/2023		Three-year review and re-write of document
4.1	21/11/2023		PPCF and TRS Section reviewed and quality assured
4.2	04/12/2023	s. 22(1)(a)(ii)	TRS Superintendent amendments
4.3	12/12/2023		TRS Superintendent clearance

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Attachment A – Definitions

Term	Acronym (if applicable)	Definition
Australian Business Number	ABN	A unique number issued to a business registered for GST in Australia
Australian Taxation Office	ATO	The agency with legislative responsibility for the Tourist Refund Scheme
Goods & Services Tax	GST	An indirect, broad-based consumption tax
IBP workers	IBP	Immigration and Border Protection officers
Incoming Passenger Card	IPC	All passengers (unless exempted) are required to present an IPC to meet immigration clearance requirements when entering Australia
Officer		For the purposes of the Procedural Instruction, Immigration and Border Protection Workers delegated to perform Tourist Refund Scheme functions
Quick Response code	QR Code	A scannable bar code used to make claiming a refund quicker and easier
Tourist Refund Scheme Section	TRS Section	The office located in ABF HQ in Canberra responsible for administering the TRS
Tourist Refund Scheme	TRS	The name of the scheme
Wine Equalisation Tax	WET	The tax applied to wine at the point of sale

Attachment B – Assurance and Control Matrix

1.1 Powers and Obligations

Please Note: Staff exercising any powers, delegations or authorisations outlined in this PI (listed here) must check the latest delegation advice on the Intranet or the relevant instrument in LEGEND to ensure they currently hold the applicable power, delegation or authorisation.

Legislative Provision			Is this a delegable power?	If delegable, list the relevant instruments of delegation
Legislation	Reference (e.g. section)	Section heading/provision description		
<i>A New Tax System (Goods and Services Tax) Act 1999</i>	Division 168 – Tourist refund scheme	All	Yes	Australian Taxation Office Instrument of Revocation and Authorisation
<i>A New Tax System (Goods and Services Tax) Regulations 2019</i>	Division 168 – Tourist refund scheme	All	Yes	Australian Taxation Office Instrument of Revocation and Authorisation
<i>A New Tax System (Wine Equalisation Tax) Act 1999</i>	Division 25 - Tourist refund scheme	All	Yes	Australian Taxation Office Instrument of Revocation and Authorisation
<i>A New Tax System (Wine Equalisation Tax) Regulation 2019</i>	Division 25 - Tourist refund scheme	All	Yes	Australian Taxation Office Instrument of Revocation and Authorisation
Customs By-law No. 1700571	All	All	No	
<i>Privacy Act 1988</i>	All	All	No	

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1.2 Controls and Assurance

Related Policy	Tourist Refund Scheme - Policy Statement (TT-4904) Records Management - Policy Statement (TI-1094)
Procedures / Supporting Materials	Tourist Refund Scheme - Aide Memoire - Support Material (TT-7052) Travellers known to Australian Border Force officers in airports and seaports – Procedural Instruction (BC-679) Register of all prefixes used at TRS facilities across Australia s. 47E(d) – Support Material TRS Stamp Register – Processing Officer s. 47E(d) – Support Material TRS Accountable Stamp Register s. 47E(d) – Support Material
Training/Certification or Accreditation	BFORT – TRS eLearning – (COURSE BO-APS-TRSCHE) Mandatory
Other required job role requirements	Learning on the job, collaborating with others through coaching, mentoring and networking.
Other support mechanisms (e.g. who can provide further assistance in relation to any aspects of this instruction)	Tourist Refund Scheme Section s. 22(1)(a)(ii) @abf.gov.au
Escalation arrangements	Escalation of concerns or issues regarding this procedural instruction can be sent to the Inspector TRS Section via s. 22(1)(a)(ii) @abf.gov.au marked to the attention of the Inspector in the subject heading
Recordkeeping (e.g. system based facilities to record decisions)	Documents relating to this procedural instruction are saved in Content Manager. Notes relating to TRS claims are entered and stored in the TRS System.
Program or Framework (i.e. overarching Policy Framework or Business Program)	Tourist Refund Scheme - Policy Statement – (TT-4904)
Job Vocational Framework Role	Border Enforcement Operations

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Attachment C – Consultation

1.1 Internal Consultation

The following internal and external stakeholders were consulted in the development of this procedural instruction:

- Traveller Policy & Industry Engagement Branch
- Financial Framework Section
- Organisational Compliance and Assurance Section
- All-staff consultation

1.2 External Stakeholder

- Australia Taxation Office

Annexures

1.1 Annexure A – Cheque Address Label



An Australian Government Initiative

CHEQUE ADDRESS LABEL

Please complete your FULL POSTAL ADDRESS in the space below. This label will be used as the address to mail your cheque to you

Family Name	
First Name	
Street Address	
City	State/Province
Postcode/Zipcode	Country



Cheque Currency Option - please select your preference

☐ Australian Dollars	☐ United States Dollars	☐ Japanese Yen	☐ Singapore Dollars	☐ Euro Ireland	☐ Euro France
☐		☐ Hong Kong Dollars	☐ British Pounds	☐ Euro Germany	☐

This information is required under Division 168 of the 'A New Tax System (Goods and Services) Tax Regulations 1999' and Division 25 of the 'A New Tax System (Wine Equalisation Tax) Regulations 1999' in order to pay your refund of GST and WET. The information contained in this form will be disclosed to a payment service provider and may be disclosed to the Australian Taxation Office.

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1.4 Annexure D – Payment details Form – B910

Claim Number



TRS
Tourist Refund Scheme

PAYMENT DETAILS FORM

Please complete the following details using BLOCK letters

Claimant Details

Family Name		Passport/Visa No.
First Name		
Address		
City	State/Province	
Postcode	Country	Contact Phone
		Email

Refund Payment Option – please ☒ relevant box and complete details relating to that option

☐ **Credit Card Refund Option**

☐ Visa
 ☐ MasterCard
 ☐ American Express
 ☐ Diners Club International
 ☐ JCB
 ☐ Union Pay

Credit should appear on your next card statement, subject to processing of the refund by your card issuer.

☐ **Australian Bank Account Refund Option**

☐ **Cheque Refund Option – please select your preference**

☐ Australian Dollars

☐ Japanese Yen

☐ Euro Germany

☐ Hong Kong Dollars

☐ British Pounds

☐ Euro France

☐ United States Dollars

☐ Singapore Dollars

☐ Euro Ireland

☐ Swiss Francs

This information is required under Division 168 of the 'A New Tax System (Goods and Services Tax) Regulations 1999' and Division 25 of the 'A New Tax System (Wine Equalisation Tax) Regulations 1999' in order to pay your refund of GST and WET. The information contained in this form will be disclosed to a payment service provider and may be disclosed to a payment service provider and may be disclosed to the Australian Taxation Office.



An Australian Government Initiative

Claim Processed:

Date: _____ Officer Initial: _____

TRS Use:

Date cheque posted: _____ Officer Initial: _____

(B910 JUL 2015)

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Tourist Refund Scheme

OFFICIAL: Sensitive

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1.8 Annexure H – TRS – Claim Advice (ACS0263)



CLAIM ADVICE

Claims must meet specific legislative requirements to be eligible for a refund. This advice explains why your claim was unsuccessful, how you can ask for your claim to be reviewed if you wish, and how to provide additional information to support your claim.

YOUR CLAIM IS INELIGIBLE

Tax Invoice:

Your tax invoice does not meet legislative requirements because:

- ☐ The acquirer listed on the invoice is not you, the claimant
- ☐ The acquirer listed on the invoice is a business
- ☐ Goods are not eligible / purchased overseas and imported by you / purchased GST free
- ☐ Combined value of invoices from a supplier with the same Australian Business Number (ABN) is under \$300, including GST
- ☐ You did not acquire the goods within 60 days of departure
- ☐ You did not present your goods for inspection on the day you departed. Goods that cannot be taken on board as accompanied baggage must be verified by an ABF officer before airline check-in. ABF offices are located at each port and are accessible before check-in.

Drop Box claim:

An ABF officer directed you to complete a 'drop box' claim form due to operational circumstances, however:

- ☐ You did not complete your drop box form
- ☐ You did not sign or complete the declaration on your form
- ☐ You did not submit physical invoices with your claim
- ☐ You did not submit your drop box form on the day you departed.

YOUR CLAIM CANNOT BE COMPLETED

The tax invoice does not meet legislative requirements because (can be reviewed – see reverse):

- ☐ It is not an original tax invoice – you submitted a sales order / shipping advice / duplicate / reprint
- ☐ Retailer's name or contact details are missing or unclear
- ☐ ABN is missing / not active / not registered to collect GST
- ☐ Purchase price of the goods is not clear on the tax invoice
- ☐ Description of the goods is unclear or missing.
- ☐ The invoice date is unreadable or not listed.
- ☐ Tax invoice is \$1000 or more and does not include your name (as the claimant) or lists more than one name.

Resubmitting re-issued tax invoices

Contact the retailer for a new valid tax invoice. Retailers are legally obliged to provide you with a valid tax invoice within 28 days of you making a request.

UPDATED CLAIM DETAILS REQUIRED

- ☐ Identity details are incomplete, invalid, or unclear.
- ☐ Payment details incomplete, invalid, or unclear.

Providing payment details

Only Australian bank accounts can be provided via the enquiry form. For credit cards you will be advised to phone after your enquiry form is actioned (see below).

How to ask for your claim to be reviewed or to update your details

You can ask us to review our decision. All legislated requirements must be met for your review to succeed.

MAKING AN ENQUIRY

To have your claim reviewed, to update your details, or for other enquiries about your claim, please submit an ENQUIRY FORM by using the QR code below.

QR CODE for direct link to website



You can also visit abf.gov.au and search for 'TRS enquiry form'.

Please be prepared to upload supporting documentation: e.g. a copy of your passport bio-data page, both your new and original rejected tax invoices, a copy of your drop box form (if applicable), and any other relevant documents.

Phone: 1300 555 043 or
+61 2 6245 5499 outside Australia

ACS0263 March 2023



OFFICIAL

Tourist Refund Scheme

Policy Statement

Document ID (PPN)	TT-4904
TRIM Record Number	s. 47E(d)
BCS Function	Trade and traveller clearance
Document Owner	First Assistant Secretary, Industry and Border Systems
Approval Date	18 May 2023
Document Contact	Traveller Policy Section s. 22(1)(a)(ii)@abf.gov.au

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1. Purpose

This Policy Statement provides an overview of the Tourist Refund Scheme (TRS) as administered by the Australian Border Force (ABF), which is part of the Department of Home Affairs (the Department).

The TRS was established on 1 July 2000 by the Australian Government following on from the commencement of *A New Tax System (Goods and Services Tax) Act 1999* (the GST Act) and *A New Tax System (Wine Equalisation Tax) Act 1999* (WET Act). The TRS was designed to stimulate the economy by encouraging tourists, non-citizens and Australian citizens to purchase eligible goods in Australia and, where eligible, claim a Goods and Services Tax (GST) or Wine Equalisation Tax (WET) refund when the goods are taken overseas.

2. Scope

2.1. In Scope

This Policy Statement outlines the legislative basis for the TRS. It also provides broad principles for the delivery of TRS refund functions at airports and seaports, and a framework for its administration and compliance program.

2.2. Out of Scope

This Policy Statement does not cover any other refunds or drawbacks of other taxes or duty that can be claimed.

3. Policy Statement

3.1. Overview

The Department of the Treasury (Treasury) has policy and legislative responsibility for the TRS. The Australian Taxation Office (ATO) is responsible for the administration of GST and WET. The Department (including the ABF) administers some TRS functions under delegation from the Commissioner of Taxation.

A memorandum of understanding (MOU) is in place between the ATO and the Department. It is supported by the TRS Subsidiary Arrangement (Arrangement). This is an arrangement that sets out the roles and responsibilities between the ATO and the Department outlining the joint administration of the TRS.

The effective and efficient administration of the TRS is a cross-agency priority that supports the Australian Government's commitment to ensuring Australia remains an appealing travel destination in an increasingly competitive global tourism market and is well positioned to maximise opportunities arising from global tourism.

Through the administration of the TRS, the Department protects the revenue interests of the Australian Government by maintaining the integrity of the TRS through a rigorous compliance program. This remains a core focus across whole of government and industry stakeholders.

3.2. Overview

3.2.1 Who can claim TRS

Section 168-1 of the GST Act sets out the general eligibility for claiming a TRS refund. If a passenger takes goods overseas as accompanied baggage, or goods are sent home by residents of an external territory, they may be entitled to a refund of the GST that had previously been paid.

Subsection 168-5(1) provides that subject to the conditions set out *in A New Tax System (Goods and Services Tax) Regulations 2019* (the GST Regulations), a refund of GST can be provided on eligible goods where the taxable goods are exported from the indirect tax zone as accompanied baggage. TRS can be claimed by any passenger, other than operational crew, at any air or seaport at which the TRS is administered.

Subsection 168-5(1A) provides that residents of Australia's external territories such as Norfolk Island, Christmas Island and the Cocos (Keeling) Islands may use the TRS to claim a GST refund if they export the goods to their home territory as accompanied or unaccompanied baggage or as cargo. Passengers travelling to external territories who are not residents of those territories may still claim a TRS refund for goods they take with them as accompanied baggage.

3.2.2 What and when can a GST refund be claimed through TRS

Part 4-7 of the GST Regulations sets out the conditions under which a refund of GST can be claimed through the TRS. The GST Regulations provide that goods claimed from a registered entity for which a purchase price of at least \$300 (or multiple items to the value of \$300) has been paid can be claimed where the claimant holds a tax invoice.

Goods for which the TRS is claimed must be exported as accompanied baggage within 60 days of the acquisition of the goods. Accompanied baggage are goods that are carried by or for a passenger on the same ship or aircraft as the passenger. The acquisition of goods is when the goods come into the possession of the passenger, this may be different to the date that the goods have been paid for. Refer to [Operational Notice 2022 – 26](#) for further details.

Subregulation 168-5.10(3) provides that claims need to be processed at least 30 minutes prior to the passenger's departure on an aircraft, or 60 minutes prior to departure on a ship.

Some items can be used prior to making a claim for a GST refund from the TRS office and are not required to be left in their original packaging. These items include, but are not limited to:

- electronic equipment
- clothing and footwear, and
- watches and jewellery.

Some items must remain sealed and in their original packaging and must not be consumed (eaten, drunk or depleted) prior to making a GST refund from the TRS office. These items include, but are not limited to:

- food and drink
- cosmetics and toiletries, and
- vitamins and supplements.

3.2.3 Items that are not eligible for a GST refund through TRS

Goods that are excluded from being able to claim the GST refund through the TRS are outlined at section 168.5.02 of the GST Regulations. Items which cannot be claimed are:

- tobacco
- tobacco products
- alcoholic beverages other than wine on which WET is taken to have been borne, and
- goods that have been partially consumed prior to the passenger's departure (i.e. half bottles of vitamins etc).

3.3. Claiming – GST

3.3.1 How to make a TRS refund claim

Subregulation 168-5.10(1) provides that the passenger must present the following to an ABF officer or use a drop box facility (in exceptional circumstances) to lodge a claim for payment:

- the goods; and
- a tax invoice relating to the goods being claimed; and
- their passport and boarding pass; and
- other evidence to substantiate purchase and acquisition (if these dates are different).

3.4. Eligibility – WET

3.4.2 What is WET and when can it be claimed

A WET refund can be obtained through the TRS in much the same circumstances as a GST refund, as outlined in Division 25 of the WET Act. Passengers may be entitled to a WET refund through the TRS when taking wine overseas as accompanied baggage. A resident of an external territory may be entitled to a refund of WET when sending wine home.

Passengers are able to claim a WET refund under the TRS if wine is exported as accompanied baggage.

Passengers travelling to external territories such as Norfolk Island, Christmas Island and the Cocos (Keeling) Islands who are residents/not residents of those territories may claim a WET refund for goods they take with them as accompanied baggage.

Additional conditions for a WET refund through the TRS are set out in Part 5 of *A New Tax System (Wine Equalisation Tax) Regulations 2019* (WET Regulations). Subdivision 25-5.02 of the WET Regulations provides that the departure of the purchaser and export of the items subject to WET must occur in line with subdivision 168-B and 168-C of the GST Regulations.

Subdivision 168-B of the GST Regulations provides that the WET can be claimed by passengers other than operational crew at any airport or seaport at which the WET is administered. Subdivision 168- C of the GST Regulations outlines that the goods must be exported as accompanied baggage by a passenger within 60 days of purchase.

3.5. Claiming WET

3.5.1 How to make a WET refund claim

The eligible goods must be exported as accompanied baggage within 60 days of the acquisition of the goods. To receive a WET refund, the passenger must present the following to an ABF officer or use a drop box facility (in exceptional circumstances) to lodge a claim for payment:

- a tax invoice, (relating to the goods being claimed); and
- the goods, (fully sealed and not consumed); and
- their passport and boarding pass to an ABF officer.

Claims need to be processed at least 30 minutes prior to departure on an aircraft, or 60 minutes prior to departure on a ship.

3.6. Returning to Australia

3.6.1 Passengers returning to Australia where a GST/WET claim was made on their departure from Australia

If a passenger returns to Australia with the goods where a GST/WET refund was obtained on their departure from Australia and any other claimed goods are more than their general passenger concession of \$900 (per adult), or \$450 (per child), as outlined in item 9-10 (exclusion 9.03 and 10.3) of by law 1700571, they will be subject to pay any applicable duty or taxes above the allowable limit. A passenger should declare this information on their Incoming Passenger Card (IPC).

ABF officers will combine the total amount of goods the passenger has with them (noting when a passenger exceeds their passenger concession, they lose their allowance and are subject to pay the GST on the total amount of the goods, not just over the concession amount).

This is outlined in by-law 1700571 which makes reference to Item 15, Schedule 4 to the *Customs Tariff Act 1995*, describing goods that are being imported by passengers for home consumption for the purposes of determining a passenger's general goods allowance at airports/seaports in accordance with section 96B of the *Customs Act 1901* (the Customs Act).

By-law 1700571 lists the prescribed items as tabled from Item 1-10, that apply to general goods that a passenger has in their possession when they arrive by air or sea. General goods that are assessed include returning TRS items, purchased and gifted items. These goods form part of a passenger's general goods and are assessed as part of their passenger concession when a passenger returns to Australia [refer to Passenger and Crew Duty Free Concessions – PI (BC-654) for further details].

A family can pool their allowable passenger concessions limits together as outlined in by-law 1700571 (noting, alcohol and tobacco products are excluded in the pooling concession as per exclusion 8.3 of Item 9 of the by-law). Item 9 of the by-law defines 'family' as follows:

- two people who are married, and any of their children; or
- a person and his or her de facto partner (within the meaning of the *Acts Interpretation Act 1901*) and any of their children.

There are no set limits on the number of family members if the above definition is met.

A passenger needs to declare these returning goods via their IPC.

If an ABF officer has doubt about a passenger declaring goods that were claimed through the TRS and this information was not declared on their IPC, section 195 of the Customs Act authorises an ABF officer to question the passenger and has the authority to request any applicable GST should be repaid to the Commonwealth if it is determined that the passenger concession has been exceeded.

Any TRS-claimed items returning to Australia will not attract duty (this would have already been paid when the goods first entered Australia). In accordance with exclusion 2.3 of by-law 1700571, goods previously exported from Australia by the arriving person are subject to payment of any relevant GST. Any additional items that were purchased or gifted overseas will be subject to any applicable duty (in accordance with the *Customs Tariff Act 1995*) and/or GST.

3.6.2 Returned TRS goods that are personal clothing, footwear or articles for personal hygiene or grooming

Item 1 of the table in by-law 1700571 applies to personal clothing of all kinds including footwear (excluding fur apparel) and articles for personal hygiene and grooming (excluding perfume concentrates). Goods covered by Item 1 are duty and GST free without any limit, including any such goods which are returned TRS goods. Item 1 goods are not included in, or limited by, the \$900 (per adult) and \$450 (per child) limit.

3.6.3 TRS goods returned after 12 months

Item 4 of the table in by-law 1700571 applies to goods that have been owned and used overseas for 12 months or more are considered part of a passengers personal effects. Therefore any returning TRS goods that have been owned and used overseas for 12 months or more are not subject to GST or duty if the goods are returned to Australia.

4. Accountabilities and Responsibilities

Role	Description
First Assistant Secretary, Industry and Border Systems	Owner of the Policy Statement.
Assistant Secretary, Traveller Policy and Industry Engagement Branch	Responsible for approving major changes to this Policy Statement and endorsing the MOU and Subsidiary Arrangement.
Director, Traveller Policy Section, Traveller Policy and Industry Engagement Branch	Responsible for reviewing and updating this Policy Statement and providing policy advice, as required.
Superintendent Tourist Refund Scheme, Trusted Trader and Trade Compliance Branch	Responsible for ensuring this Policy Statement is implemented from an operational perspective and used as the basis for the development of related Procedural Instructions.
Tourist Refund Scheme, Trusted Trader and Trade Compliance Branch	Responsible for responding to passenger enquiries and complaints and providing operational guidance to ABF officers at international airports and seaports.
ABF officers	Responsible for undertaking TRS activities at Australia's international airports and seaports.

5. Version Control

Version number	Date of issue	Author(s)	Brief description of change
0.1	07/10/2016	s. 47F(1)	Drafted the initial Policy Statement draft.
1.0	11/08/2017		Quality assured the Policy Statement ahead of publishing on PPCF.
2.0	30/05/2019		Reviewed and updated the Policy Statement in line with recommendations from the 2017/18 Management Initiated Review and the ANAO Report Preparation Paper.
3.0	18/03/2023	s. 22(1)(a)(ii)	Reviewed and updated language to provide further detail on legislation and resulting policy.

Attachment A – Definitions

Term	Acronym (if applicable)	Definition
Acquisition of goods		The date goods are deemed to have been acquired is the date that the relevant goods came into possession of the claimant. This may be different to the payment invoice date and may exceed the 60 days rule.
Australian Border Force	ABF	As defined in section 4 of the <i>Australian Border Force Act 2015</i>. The Australian Border Force means that part of the Department known as the Australian Border Force. The Australian Border Force, as operationally independent body within the Department of Home Affairs, is Australia's frontline border law enforcement agency and Australia's customs service. The Australian Border Force delivers critical border protection and national security outcomes while facilitating the movement of people and goods across the border.
Australian Border Force officer	ABF officer	An ABF officer is an Immigration and Border Protection worker (see section 4 <i>Australian Border Force Act 2015</i>) authorised to perform border clearance duties.
Australian Taxation Office	ATO	The principal revenue collection agency for the Australian Government.
Goods and Services Tax	GST	A value-added tax of 10% on most goods and services sales, with some exemptions and concessions.
Consume		For TRS purposes, goods that cannot be consumed are those that can be eaten, drunk, ingested, or depleted. This should not be confused with 'using' goods. Examples of goods that cannot be consumed prior to making a GST claim with the TRS include but are not limited to: • food and drink • cosmetics and toiletries, and • vitamins, supplements, and medicines.
Drop box facility		Enables a passenger to lodge a TRS claim for payment by completing a form. The form and individual tax invoices (relating to the goods being claim) must be sighted and endorsed with the 'TRS Invoice Presented' stamp by an ABF Officer. The claim will then be assessed at a later stage without the passenger being present.

Term	Acronym (if applicable)	Definition
Exceptional circumstances		In reference to the drop box facility being used as operationally required in circumstances such as a system outage, or an excessive queue of passengers at a TRS facility (i.e. overflowing outside of the TRS office). In such circumstances a drop box facility can be used for passengers to submit their claims using the Accountable (hard copy) Form (ACS0268), which are kept secured in the TRS office. The decision to deploy the drop box facility can be made by the Duty Manager or delegated to the shift supervisor. When in use, the drop box facility must be supervised by an ABF officer at all times and all claims submitted via the drop box form (ACS0268) should be entered into the TRS system for assessment as soon as practicable.
Indirect Tax and Excise Equivalent Goods Committee	ITEEGC	A committee of the ATO responsible for overseeing all aspects of the administration of the TRS.
Indirect tax zone		Means Australia, but does not include any of the following: (a) The External Territories; (b) An offshore area for the purpose of the <i>Offshore Petroleum and Greenhouse Gas Storage Act 2006</i> ; Other than, an installation (within the meaning of the <i>Customs Act</i>) that is deemed by section 5C of the <i>Customs Act</i> to be part of Australia and that is located in an offshore area.
Memorandum of Understanding	MOU	An MOU is a legally non-binding agreement between two or more parties that sets out mutually agreed objectives.
Operational Sub-Committee	OSC	A sub-committee of the ATO's Indirect Tax and Excise Equivalent Goods Committee.
Tourist Refund Scheme	TRS	The tax refund scheme operating in Australia in respect of tourists, non-citizens and Australian citizens who purchase eligible goods in Australia and, where eligible, claim a GST WET refund when the goods are taken overseas. The scheme applies to goods purchased at prices that include GST or WET, from a retailer with an ABN and registered for GST. It does not apply to services such as accommodation. GST-free goods cannot get a refund under the scheme, as no GST has been paid.
Wine Equalisation Tax	WET	A tax imposed on wine made, imported, exported or sold by wholesale in Australia. It is applied at 29% of the wholesale value of wine.

Attachment B – Related Documents

The following documents relate to this Policy Statement:

- Border Clearance Policy Statement (TT-2983)
- Tourist Refund Scheme Procedural Instruction (TI-2874)
- Passenger and Crew Duty Free Concessions Procedural Instruction (BC-654)
- Tourist Refund Office Procedural Instruction (TT-6294)
- Tourist Refund Scheme (TRS) – Acquisition of Goods - Operational Notice 2022 – 26

Attachment C – Related Legislation

Acts

- *A New Tax System (Goods and Services Tax) Act 1999 – Division 168*
- *A New Tax System (Wine Equalisation Tax) Act 1999 – Division 25*
- *Customs Tariff Act 1995*
- *By-law 1700571*
- *Customs Act 1901*
- *Acts Interpretation Act 1901*

Regulations

- *A New Tax System (Goods and Services Tax) Regulations 2019 – Division 168*
- *A New Tax System (Wine Equalisation Tax) Regulations 2019 – Division 25*

Attachment D – Consultation

1.1 Internal Consultation

- Tourist Refund Scheme, Customs Group, ABF
- PPCF Legal Group
- Traveller Operational Policy, Workforce Capability, ABF
- Traveller Management, Workforce Capability, ABF
- Traveller Policy, Traveller Policy and Industry Engagement, ABF

Attachment E – TRS Activity and Administration

The following roles and responsibility framework outlines TRS activity and administration across the ATO and the Department, which is overseen by the Operational Sub-Committee (OSC) of the Indirect Tax and Excise Equivalent Goods Committee (ITEEGC)¹.

1.1 Administration Responsibilities

ATO

- Consult with Treasury on matters identified by the Department that will improve and reduce the risks associated with managing TRS.
- Ensure the Department is consulted in relation to any legislative amendments and policy changes under consideration subject to Australian Government direction.
- Ensure matters of TRS policy are referred to Treasury.
- Meet with the Department as required, or at least quarterly, to discuss TRS administration.
- Provide the Department with sufficient information about the policy basis for the TRS to enable the Department to advise Ministers, Parliament and the general public.
- Provide the Department with appropriate legislative support in relation to the TRS legislation and regulations.
- Provide the Department with operational policy advice that may affect the administration of the TRS.
- Provide, when requested by the Department and its operational arm, the ABF a contact person to discuss referred fraud cases with TRS claimants.

Department of Home Affairs

Traveller Policy and Industry Engagement Branch

- Consult the ATO on proposed changes to the administration of the TRS.
- Meet with the ATO as required, or at least quarterly, to discuss TRS administration.

Trusted Trader and Trade Compliance Branch

- Advise the ATO prior to any significant changes to the payment service contract.
- Consult the ATO on proposed changes to the administration of the TRS.
- Educate and communicate to passengers any change to the existing TRS legislation, regulations or processes in accordance with the policy direction.
- Manage the contract with the TRS payment service provider.
- Meet with the ATO as required, or at least quarterly, to discuss TRS administration.
- Provide operational guidance to appropriately-trained and delegated ABF officers to assess and process TRS claims in accordance with the policy direction.
- Provide monthly operational reports.

¹ ATO's Administration of Tourist Refund Scheme TRS – Roles & Responsibilities and Subsidiary Arrangement

1.2 Compliance Activities

ATO

- Discuss improvements to the TRS with the Treasury bi-annually.
- Take action and respond to referrals received from the Department.
- Use information provided by the Department in respect of the TRS in particular in undertaking the ATO national audit/compliance program for retailers.

Department of Home Affairs

Trusted Trader and Trade Compliance Branch

- Examine a sample of claims after they are made to ensure claimants have complied with the requirements of the TRS and to provide the ATO with any relevant information that may indicate irregular practices by any individual claimants or by a retailer or class of retailers who are issuing tax invoices used to support TRS claims.
- Examine high-value claims to ensure claimants have complied with the requirements of the TRS and provide the ATO with any relevant information that may indicate irregular practices.
- Prepare evidence of fraud or systematic abuse of the TRS by individuals, companies or retailers and to refer these matters to the ATO for appropriate action.
- Provide an annual update on risks, prepared in consultation with the ATO, to the OSC.
- Work with the ATO to provide a full risk assessment every three years for endorsement by the OSC.
- Verify, where appropriate, that goods subject to TRS payments are exported.

1.3 Delegations

ATO

- Commissioner of Taxation to delegate specific powers to ABF officers.
- Liaise with the Department to undertake an annual review of the legislative powers delegated by the Commissioner of Taxation in regards to specific operational functions.
- Liaise with the Department to report to the OSC on the review of the Commissioner of Taxation's delegations and advise if changes have been implemented in order to ensure currency is maintained.
- Undertake an additional review of the Commissioner of Taxation's delegations where there is a legislative amendment.

Department of Home Affairs

Traveller Policy and Industry Engagement Branch

- Liaise with the ATO to undertake an annual review of the legislative powers delegated by the Commissioner of Taxation in regards to specific operational functions.

Trusted Trader and Trade Compliance Branch

- Liaise with the ATO to report to the OSC on the review of the Commissioner of Taxation's delegations and advise if changes have been implemented in order to ensure currency is maintained.
- Liaise with the ATO to seek additional ad hoc amendments to delegations as required.
- Liaise with the ATO to undertake an annual review of the legislative powers delegated by the Commissioner of Taxation in regards to specific operational functions.

- Provide guidance and ensure ABF officers perform specific agreed services and functions that relate to the administration of indirect tax and TRS at the border in accordance with the appropriate delegated powers and the policy direction.

1.4 Governance and Reporting

ATO

- Initiate, maintain and chair regular (at least two per year) OSC meetings.
- Maintain and review the relevant governance documentation.
- Provide acknowledgement upon receipt of all TRS referrals.
- Provide ad hoc reports as requested in relation to the TRS.
- Report quarterly to the Department on the status of all TRS fraud referrals.

Department of Home Affairs

Traveller Policy and Industry Engagement Branch

- Advise the ATO of any policy issues related to the TRS.
- Attend regular OSC meetings.
- Maintain and review the Policy Statement and any other relevant governance documentation.
- Provide policy direction, draft advice and undertake reform in the Department.
- Request legal advice from Legal Group.

Trusted Trader and Trade Compliance Branch

- Oversee all aspects of the administration of TRS.
- Attend regular OSC meetings.
- Maintain the Procedural Instruction and any other standard operating procedures or manuals relating to the operation of TRS.
- Provide monthly operational reporting to the ATO on the:
 - amount of money refunded under the TRS for the previous month
 - number of passengers claiming refunds under the TRS.
- Provide monthly operational reporting to the ATO on a register and details of suspected fraudulent claims made by passengers for the previous month. Reporting provided in electronic form by the TRS Section based on information derived from free-text fields.
- Report to the ATO, as the need arises, factors with compliance implications affecting the administration of the TRS.
- Submit to the OSC and ITEEGC, with negotiated timeframes, information requested by the ATO including the:
 - residency status of claimants
 - type of goods which are claiming refunds
 - number and analysis of complaints and compliments.
- Provide an annual report for consideration by the OSC and ITEEGC.

Eligibility Requirements – Refer to www.abf.gov.au

- Every departing international passenger (inc any traveller to Australian External Territories) is entitled to make a Tourist Refund Scheme (TRS) claim, which must be entered regardless of the outcome.
- Spend at least AUD \$300, inc Goods & Services Tax (GST) or Wine Equalisation Tax (WET) in total from the same ABN.
- Claimants must be travelling with the goods.
- (except for residents of Australian External Territories).
- Goods that must be checked in, must be presented to ABF Client Services before check-in (refer to 'Client Services').
- For goods bought at auction, the buyer's premium is not eligible for a refund as it is a service and should not be included in the refund calculations.

Residents of Australian External Territories Refer to ON 2023-19

- Residents of Aust. External Territories can claim for goods they've shipped separately. They still need to present to the TRS facility at the airport or seaport to lodge their claim when returning to the territory where they live.
 - If goods are accompanied and export verified, process the claim.
 - If goods are unaccompanied, enter & manually refer the claim. Send documents (inc evidence the goods have been or will be exported) by internal mail to the Tourist Refund Scheme Section & the claim will be finalised once export has been confirmed.
- NOTE:** Other travellers to Australian External Territories can lodge TRS claims for goods they take with them, but not for goods they ship separately.

Valid Tax Invoices - Refer to tax invoices | Australian Taxation Office (ato.gov.au)

- Document intended as a tax invoice (doesn't have to say 'Tax Invoice').
- Purchase price, indicating GST paid.
- Brief description of the items, & quantity (if applicable).
- Date of issue.
- Retailer's name & Aust Business Number (ABN).
- Can be printed, handwritten or digital.
- Acquirer's name if \$1000 or more.

Tax invoice under \$1,000

- If the tax invoice shows an acquirer's name that is not the claimant, the tax invoice must be entered and rejected if the acquirer is not travelling.
- If there is no name, tax invoice can be assessed as per TRS processing procedures.

Tax invoice \$1,000 or more (single invoice)

- Name as it appears in their passport (middle name is not essential); or
- e-mail address that can be easily identified as belonging to the traveller; or
- passport number; or
- credit, debit, or EFTPOS receipt that matches claimant's credit or debit card (name on card matches passport and card number confirmed – last 3 or 4 digits).

Original tax invoices

- Original tax invoices must be presented. Confirmation emails, shipping advice, photographs, photocopies, duplicates, re-issues, and re-prints must be entered and rejected. (A claimant can submit an enquiry for these to be reviewed)

Digital tax invoices - Accepted for live processing only. Not drop boxes.

Consolidating tax invoices from same ABN

- Do not consolidate tax invoices for auto-referred claims.
- If consolidating several tax invoices for the same ABN, sort chronologically.
- If an invoice is outside 60 days (and goods were not acquired inside 60 days) enter separately & reject before entering the others from the next earliest date.

Tax Invoice with both a business and individual listed as the acquirer

- Must be entered & rejected, as there cannot be two acquirers.

Entering Tax Invoice Numbers in TRS

- If available, the tax invoice number (also known as receipt number) should be entered into the TRS system.

Do not enter incorrect or fictitious numbers. If not available, please leave it blank.

Client Services - Oversized or restricted goods

- ABF Client Services officers must make an appropriate risk-based decision.
- Goods to be endorsed in the Client Services Office include powders, liquids, aerosols, gels, dangerous goods and any other goods that exceed weight or size limits for carry-on and have to be checked in by the airline.
- When an officer stamps the tax invoice, they are endorsing that they are satisfied the goods are being exported (regardless of whether they inspected the goods or made a risk-based decision not to).
- If a claimant presents a digital tax invoice, you can complete the acknowledgement slip s. 47E(d) and the traveller can provide this to the ABF officers at the TRS facility for processing.

TRS Facility - Processing

IMPORTANT: Recording notes - You are our eyes and ears.

- The TRS Section relies heavily on processing officers' notes when assessing referrals or when claimants want their claim reviewed.
- Notes outlining your reasoning must be entered if you reject or manually refer a tax invoice.
- Include notes such as your interaction with the claimant and a brief description of the goods, including any key identifying features.

QR codes - DO NOT scan QR codes for different travellers into one claim.

- Before entering a claim manually, check if the traveller has a QR code.
- A TRS claim must be manually entered if the traveller does not have a QR code.
- Ensure you are only scanning the QR codes under the same passport.
- If two passengers present together and each has their own QR code, a separate claim must be entered for each traveller.

Finalising claims

- Every TRS claim must be finalised. Regardless of the claim outcome, a TRS Claim receipt must be given to the claimant for their records.

Original packaging

- Goods do not need to be in original packaging, as long as you can verify the goods against the corresponding tax invoice.
- Claims cannot be approved for wholly or partially consumed goods such as makeup, foods, health supplements, perfumes etc...
- Non-consumable goods such as electronics, watches etc... can be used prior to lodging a claim. Therefore, these claims can be approved.

Possession of goods within 60 days, but tax invoice date is outside 60 days

- Goods that have come into a claimant's possession within 60 days of departure, but where the final payment was made earlier, must be assessed on a case-by-case basis.
- If a claimant produces evidence that demonstrates the goods were acquired after final payment was completed and within 60 days of departure, the claim must be approved if all other criteria are met.
- Refer to [ON2022-26](#) for more information.
- Note: There is no change to assessing claims where the final payment date and acquisition of the goods is within 60 days of departure.

Digital payment platforms

- Goods that are paid for through platforms such as Afterpay, Zip Pay, and Latitude can be accepted as the goods are in the claimant's possession and the retailer has been paid in full.
- If all of the other legislative requirements are met, claims must be approved.

Secondary Authorisation

- Check the information entered into a claim is accurate before finalising.
- Remember claims are recorded under your User ID.

30-Minute Rule

- The traveller must present to an ABF officer (not the TRS queue) at least 30 minutes before their flight's scheduled departure time (not the boarding time) to lodge their TRS claim.
- (1 to 4 hours before scheduled departure at a seaport).
- If travellers present later than 30 minutes before their scheduled departure time, a claim should not be entered. If the traveller is not satisfied with this outcome, suggest they submit a [Feedback Form](#).

Claim Reviews - DO NOT advise claimants to email [s.22\(1\)\(a\)\(ii\)@abf.gov.au](mailto:s.22(1)(a)(ii)@abf.gov.au)

- Claimants can ask for their claim to be reviewed and should be directed to the online TRS enquiry form.
- The new coloured Claim Advice flyer has a QR code for a direct link to the enquiry form or claimants can visit the TRS homepage via www.abf.gov.au.

Referrals

s. 37(2)(b)

Further Reference and Guidance

Policy Statement and Procedural Instructions

- [Tourist Refund Scheme – Policy Statement \(TT-4904\)](#)
- [Tourist Refund Scheme – Procedural Instruction - \(TI-2874\)](#)

Operational Notifications and supporting material

- [ON2022-26 Op Notification – Acquisition of Goods](#)
- **s. 37(2)(b)**
- [ON 2023-19 - Claims for any travellers to Australian External Territories](#)

TRS Section – Contact us

e-mail

- [s. 37\(2\)\(b\)@abf.gov.au](mailto:s.37(2)(b)@abf.gov.au) enquiries: s. 22(1)(a)(ii)@abf.gov.au
- For other enquiries: [s. 22\(1\)\(a\)\(ii\)@abf.gov.au](mailto:s.22(1)(a)(ii)@abf.gov.au) (Officer use only)

Phone

- To contact a TRS section team member, use the Corporate Directory and search 'Tourist Refund Scheme' under 'Organisation unit name'.



**Australian
BORDER FORCE**

OPERATIONAL NOTIFICATION

Operational Notification Number: ON2023 – 19

To: All ABF officers processing Tourist Refund Scheme claims

Subject: Tourist Refund Scheme claims for any travellers to Australian External Territories

Effective Date: Immediately

Situation:

To confirm to ABF officers processing Tourist Refund Scheme (TRS) claims that **all** travellers to Australian External Territories are able to make TRS claims.

Australian External Territories include Christmas Island, Cocos (Keeling) Islands, and Norfolk Island. A full list is at [External territories | ALRC](#)

Advice / Action Required:

Australian External Territories are outside the Indirect Tax Zone, which permits any traveller to these territories (regardless of whether they are a resident of the territory) to lodge a TRS claim for goods purchased onshore that they are taking with them. This is exactly the same as if they were travelling to another country.

Additionally, residents of the territories can claim for goods they have shipped separately.

Travellers, including residents, are required to present to the TRS Facility at the airport or seaport to lodge their claim when leaving the Indirect Tax Zone.

Claims lodged by any travellers to Australian External Territories, including residents, for goods they are taking with them as accompanied baggage **must** be processed as any other TRS claim.

Residents shipping goods separately

- If a resident of an Australian External Territory is exporting goods separately as unaccompanied baggage or cargo, the claim **must** be entered in the TRS system and **referred**.
- Send the following documents to the TRS Section by internal mail:
 - Copy of travel document and boarding pass.
 - A valid tax invoice for each item being claimed.
 - Proof of their external territory residency (e.g. driver's licence or rates notice).
 - Documentary evidence that:
 - the goods have been exported to an Australian External Territory; OR
 - arrangements have been made to export the goods to an Australian External Territory within 60 days of the goods being acquired (not when the resident lodged the claim).
- If their goods are yet to be exported or the claimant has not provided proof of export, then advise the claimant that they have 90 days from the date of acquisition to provide documentary evidence via the online [TRS Enquiry Form](#) (A QR code to the enquiry form is on the TRS Claim Advice flyer).
Goods must be exported within 60 days of acquisition.
- Advise the claimant that their claim has been referred to the TRS Section for final decision and that if their claim is eligible they will receive their refund within 60 days.
- Provide a claim receipt and TRS Claim Advice flyer to the claimant.

Detailed information:

Section 168-5(1) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) provides that someone who takes goods outside the Indirect Tax Zone (including to Australian External Territories) as accompanied baggage may be entitled to a refund of the GST paid on goods.

Section 168-5(1A) of the GST Act provides that a resident of an external Territory can also claim for goods they have shipped separately if at the time of acquisition the person:

- resided in an Australian External Territory; or
- was domiciled in an Australian External Territory; or
- had actually been in an Australian External Territory, continuously or intermittently, during more than half of the last 12 months.

The *A New Tax System (Wine Equalisation Tax) Act 1999* contains similar legislation governing TRS claims for refunds of the Wine Equalisation Tax.

Related Policy and Procedural documents:

[TT-4904](#) *Tourist Refund Scheme Policy Statement*

This operational notification supersedes related advice in [PNN TI-2874](#) *Tourist Refund Scheme Procedural Instruction*, which will be updated to reflect this advice.

Any concerns or questions in regards to the information subject of this Operational Notification should be directed to the contact officer below:

s. 22(1)(a)(ii)

A/g Inspector Tourist Refund Scheme

Trusted Trader and Trade Compliance Branch, Customs Division

s. 22(1)(a)(ii) @abf.gov.au

Content authorised by:

s. 22(1)(a)(ii)

Superintendent, Tourist Refund Scheme

Trusted Trader and Trade Compliance Branch, Customs Division



Australian
BORDER FORCE

OPERATIONAL NOTIFICATION

Operational Notification Number: ON2022 – 26

To: All staff processing Tourist Refund Scheme (TRS) claims at Australian air and seaports.

Subject: Tourist Refund Scheme (TRS) – Acquisition of Goods

Effective Date: Immediately

Situation:

The definition of 'acquired' is now taken to be the date that the relevant goods came into possession of the claimant. Accordingly, TRS claims may now be lodged where claimants have paid in full for goods more than 60 days before leaving Australia but can demonstrate that they only physically received the goods within 60 days of departure. For example, this may occur when claimants pay in advance for custom-made items (such as jewellery or works of art) or to be placed on a waitlist for exclusive items.

In such instances, claimants must demonstrate possession of the goods by providing proof of acquisition within the 60-day requirement, not necessarily the final payment invoice date.

Previously, TRS claims were only approved if the final payment date recorded on tax invoices was within the 60-day legislated timeframe. This is no longer the case if claimants can demonstrate that they only physically received the goods within 60 days of departure.

There is no change to accessing claims where the final payment date is within 60 days of departure.

Advice / Action Required:

If a claimant produces evidence that demonstrates the goods were acquired after final payment was completed and within 60 days of departure, the claim must be approved if all other criteria are met. Officers are to record the date of acquisition in the 'Tax Invoice Date' field and the actual tax invoice date in the comments section and include what proof of acquisition date was provided.

Evidence that may be produced by a claimant as proof of acquisition date may include, but is not limited to:

- a tax invoice stipulating date of collection or delivery,
- a signed and dated receipt of goods delivered or collected, or
- a courier or consignment delivery notice with date delivered.

If the date of acquisition of goods is unclear, officers may refer the claim to the Tourist Refund Scheme Section for determination.

Goods that have come into a claimant's possession within 60 days of departure but where the final payment was made earlier, must be assessed on a case-by-case basis. Acquisition of goods

must remain within 60 days of submitting a claim and all other criteria must still be met in order to approve the claim.

Detailed information:

Advice was sought from the Australian Taxation Office (ATO) after a number claims were lodged by travellers who were required to pay in advance for goods that had not been manufactured yet or where the goods would not be available for some time. The tax invoices were dated when the order was placed but the traveller did not collect the goods until they were available, in some cases several months later. Therefore, the tax invoice date did not comply with the 60-day legislated time of export.

Some high-end retailers use this process for limited edition goods and special orders.

It is not expected this updated advice will significantly affect TRS processing.

Paragraph 168-5.09 of the *A New Tax System (Goods and Services Tax) Regulations 2019* stipulates that 'The goods must be exported within 60 days after the day on which they were acquired'. The ATO has advised that this should be taken to mean 60 days from when the goods came into the possession of the traveller.

Related Policy and Procedural documents:

[TI-2874 - Procedural Instruction - Tourist Refund Scheme \(Ver 14.0\)](#)

Any concerns or questions in regards to the information subject of this Operational Notification should be directed to the contact officer below:

s. 22(1)(a)(ii)

Inspector, Tourist Refund Scheme

Trusted Trader and Trade Compliance Branch, Customs Group

s. 22(1)(a)(ii) @abf.gov.au

Content authorised by:

s. 22(1)(a)(ii)

Superintendent, Tourist Refund Scheme

Trusted Trader and Trade Compliance Branch, Customs Group

26/10/2022

Legal Services Division consulted / Cleared	Yes ☐ Name / TRIM Link:	No ☒ Reason: Not required
Consulted relevant and/or associated policy/operational areas	Yes ☐ Name / TRIM Link:	No ☒ Reason: Not required
All legislation enforced by the ABF (Migration/Customs/ABF Acts) has been considered	Yes ☒ Name / TRIM Link:	No ☐ Reason:

	TI-2874 - Procedural Instruction - Tourist Refund Scheme (Ver 14.0) <u><i>A New Tax System (Goods and Services Tax) Regulations 2019</i></u>	
Business area approval	Yes ☐ Name / TRIM Link:	No ☐ Reason:
Distribution requirement	Business Areas:	RCU South Australia s. 22(1)(a)(ii) @abf.gov.au s. 22(1)(a)(ii) @abf.gov.au s. 22(1)(a)(ii) @abf.gov.au s. 22(1)(a)(ii) @abf.gov.au s. 22(1)(a)(ii) @abf.gov.au s. 22(1)(a)(ii) @abf.gov.au



Australian
BORDER FORCE

OPERATIONAL NOTIFICATION

Operational Notification Number: ON2019 – 41

To: All Commands

Subject: Tourist Refund Scheme (TRS) – Closing of Client Services counters and the verification of TRS goods

Effective Date: Immediately

Situation:

On 1 April 2019 the *A new Tax System (Goods and Services Tax) Regulations 2019* came into effect changing the way the ABF is required to verify checked-in goods. This change has led to operational impacts and increases in complaints.

Subdivision 168-5.10 within the *Goods and Services Tax Regulations 2019* enable travellers to check-in large or security restricted goods and still meet the requirement to present their goods when submitting a TRS claim. The regulation states the tax invoice must be endorsed by an officer of Customs.

The new regulations have introduced a clause that requires the traveller to request the endorsement before presenting at the TRS Facility. This generally occurs at Client Services counters.

When operational requirements necessitate the closing of Client Services counters, travellers are no longer able to comply with the regulation and their claims are then subsequently rejected through no fault of their own.

Where an aviation command deems it necessary to close the Client Services counter, a new procedure has been implemented to maintain compliance with the new regulation.

Advice / Action Required:

- ABF staff at TRS Facilities must be advised of closures at Client Services counters.
- 'TRS – Invoices Presented' stamps are to be made available at TRS Facilities.
- The procedure is to terminate as soon as Client Services counters re-open.

Live Processing procedure:

1. Before requesting claim documentation, an ABF staff member at a TRS Facility is to ask the following question to claimants: "Do you have the goods with you?"
2. If the claimant answers with words to the effect of "The goods have been checked-in", the ABF staff member is to verify the traveller attempted to present at the Client Services counter.

3. If satisfied, the traveller's invoices are to be endorsed with a "TRS - Invoice Presented" stamp. This must occur prior to the submission of the TRS claim.
4. ABF staff are then to process the TRS claim as per standard operating procedure.

Dropbox Processing procedure:

1. ABF staff must still comply with instructions in Operational Notification ON2019-38 - Tourist Refund Scheme (TRS) – New Drop Box Claim Forms and Process Change.
2. Before issuing a drop box form to a traveller, an ABF staff member at a TRS Facility is to ask the following question to travellers: "Do you have the goods with you?"
3. If the claimant answers with words to the effect of "The goods have been checked-in", the ABF staff member is to verify the traveller attempted to present at the Client Services counter.
4. If satisfied, ABF staff are to endorse both white and pink copies in the declaration section with a "TRS- Invoice Presented" stamp.
5. The form is then to be issue to the traveller.
6. The standard drop box process is then to be completed.

Detailed information:

In order to comply with the new regulation the verification of checked-in goods must legally occur prior to the claim being lodged at the TRS Facility.

The outlined process must strictly be adhered to by officers at TRS Facilities only when Client Services counters are closed.

Related Policy and Procedural documents:

ON2019-38 - Tourist Refund Scheme (TRS) – New Drop Box Claim Forms and Process Change

Any concerns or questions in regards to the information subject of this Operational Notification should be directed to the contact officer below:

s. 47F(1)

Inspector, Tourist Refund Scheme,
Operational Policy Branch, Strategic Border Command
M: s. 47F(1) E: s. 22(1)(a)(ii)@abf.gov.au

Content authorised by:

s. 47F(1)

Superintendent, Tourist Refund Scheme
Operational Policy Branch, Strategic Border Command

Approved for distribution:

s. 47F(1)

A/g Superintendent, National Border Events Coordination
Strategic Coordination Branch I Strategic Border Command
20/12/2019



Australian
BORDER FORCE

OPERATIONAL NOTIFICATION

Operational Notification Number: ON2019 – 38

To: All Commands

Subject: Tourist Refund Scheme (TRS) – New Drop Box Claim Forms and Process Change

Effective Date: Immediately

Situation:

Changes have been made to the TRS Drop Box form to improve accountability and reduce misuse.

Advice / Action Required:

- New Drop Box forms are available to order through TRIM (refer **s. 47E(d)** and are now serialised to improve accountability. This will allow the Tourist Refund Office (TRO) to trace the date and port where the form was issued.
- TRS envelopes are available to order through COS and must only be used with Drop Box forms. The envelope has a printed template to ensure the traveller completes their full mailing address, date lodged and a return address directly to TRO if undeliverable. (Order Codes are DI6076 size DL and DI6077 size C5).
- Officers are to maintain control and supervision of Drop Box forms at all times and cannot be left unattended at TRS Facilities.
- Drop Box forms are to be deployed only in times of heavy traveller congestion or as a contingency when the TRS systems fail.
- Drop Box forms can only be issued post immigration clearance.
- Drop Box forms are to be issued individually to travellers by officers. One form and envelope per traveller.
- Officers are to complete the log sheet in the front cover only when the Drop Box forms are deployed and subsequently returned (if the forms are not used the log sheet does not need to be completed).
- All passenger processing areas are to order new Drop Box forms and TRS envelopes stock.
- Old stock is to be destroyed upon receipt of the new forms.

Detailed information:

A New Tax System (Goods and Services Tax) Regulations 2019 state a TRS claim can only be submitted at a TRS facility on the traveller's day of departure when they export the relevant goods as accompanied luggage.

Where live processing is not available due to heavy traveller congestion or system failures, Drop Boxes are deployed. A traveller is only able to obtain a Drop Box form post immigration clearance. This is to ensure the integrity of the claim submitted has complied with the conditions specified in the regulations.

Drop Box forms that are left unsupervised within TRS Facilities allow for entire pads of forms to go missing. Airlines, travel agents and tour leaders have been known to distribute pre-filled forms to customers. Drop Box forms have been located on online forums and in some instances, whole pads have been located outside suburban retail outlets.

Travellers have also attempted to lodge false claims by requesting reviews for 'unprocessed claims' and submitting the claimant receipt copies of their Drop Box forms as evidence.

The serialisation of the forms is to eliminate this practice.

Other changes to the form include format and wording to include clear information and instructions to the traveller when using a Drop Box form. It is anticipated this will reduce common errors by travellers and complaints received.

The form also now includes a perforated section at the bottom to physically remove credit card details after processing and before saving in TRIM.

Related Policy and Procedural documents:

TRIM RM8 Help Card – 10 – Requesting for Australian Border Force (ABF) Material

s. 47E(d)

Any concerns or questions in regards to the information subject of this Operational Notification should be directed to the contact officer below:

s. 47F(1)

Inspector, Tourist Refund Scheme,
Operational Policy Branch Strategic Border Command
M: s. 47F(1) E: s. 22(1)(a)(iii)@abf.gov.au

Content authorised by:

s. 47F(1)

Superintendent, Tourist Refund Scheme
Operational Policy Branch, Strategic Border Command

Approved for distribution:

s. 47F(1)

Superintendent, National Border Events Coordination
Strategic Coordination Branch I Strategic Border Command
19/12/2019