



Application for Permission to Take Delivery of Goods Upon Giving a Security or an Undertaking for the Payment of Duty, Goods and Services Tax (GST) and Luxury Car Tax (LCT) - Section 162

Approved Form under Regulation 99 of the Customs Regulation 2015 for the purposes of section 162 of the Customs ACT 1901

NOTICE: The Department of Immigration and Border Protection (DIBP) is collecting your personal information for the purpose of section 162 of the Customs Act 1901 (Customs Act), to ensure that a valid security or undertaking is in place for your goods so that they can be properly cleared for home consumption. The information you provide may be disclosed to the Australian Bureau of Statistics and the Australian Taxation Office. If you are required to hold a permit to import these goods, the permit details may also be given to the relevant permit issuing agency.

Your personal information will be handled in accordance with the Australian Privacy Principles in Schedule 1 of the Privacy Act 1988. Further information regarding how DIBP collects, stores, uses and discloses personal information can be found in Form 1442i – Privacy Notice, available on DIBP’s website at <http://www.border.gov.au/Forms/Documents/1442i.pdf> or at our offices. Please ensure that you read and understand Form 1442i. It also contains information about how you can contact us if you have any questions. More information about how DIBP handles personal information can also be found in DIBP’s Privacy Policy, at <http://www.border.gov.au/about/access-accountability/plans-policies-charters/policies/privacy>.

Official Use Only

Security ID:

Port Details

Port of: *(Name of Port / Airport)*

Goods Details

I, , Owner of the goods Agent of the owner of the goods
(full name)

of
(full address)

hereby apply for permission, under section 162 of the Customs Act, to take delivery of the goods described in the attached Form 46 - Continuation and, for that purpose, am prepared to give security or an undertaking for the payment of duty, and/or GST/LCT on those goods.

The goods are the property of
(full name)

of
(full address)

Goods (please tick the appropriate boxes):

- The property of a tourist/temporary resident
- Specialised equipment or tools to be used in exploration, production, manufacture, repair or modification, and included in a class of goods to which an intergovernmental agreement applies; or
- Imported for use at a public exhibition or entertainment, other than cinematograph films of a kind usually for profit, or theatrical costumes, scenery or property; or
- Testing or evaluation equipment; or
- Imported for testing or evaluation of the goods

Information Required:

- Passport/Visa to be produced as evidence of being a tourist/temporary resident
- State the name of public exhibition/entertainment, venue and date.
- Give details of the testing or evaluation.

Description of Goods: Please complete the details on the Form 46 - Continuation Form

The goods were imported on the: <input type="checkbox"/> Ship <input type="checkbox"/> Aircraft		Name or identification Numbers of the ship or aircraft:	
From: <i>(name of place outside Australia from where the ship or aircraft brought the goods to Australia)</i>		Date arrived in Australia:	

Condition of Temporary Importation

I understand that:

- (1) The goods must be exported no later than
- (2) The goods in respect of which permission has been granted under section 162 of the Customs Act shall not be exported unless an exported unless a notice of intention to export the goods has been given to a Collector.
- (3) Except with the consent of the Collector, the person to whom the goods are delivered **must not** lend, sell, pledge, mortgage, hire, give away, exchange or otherwise dispose of or part with possession of the goods or in any way alter the goods.

If any of these actions take place, the security or undertaking will be enforced (that is, the cash deposit will be transferred to revenue or an invoice issued).

For Client Use

I have read the information contained in the Privacy Notice (Form 1442i)

I understand DIBP may collect, use and disclose my personal information (including biometric information and other sensitive information) as outlined in the Privacy Notice (Form 1442i).

Owner of the goods Agent of the Owner of the goods

Signed by me this:

_____ day of _____ 20_____

Signature:

Address:

Official Use Only

Application for permission to take delivery of goods under section 162 of the Customs Act.

- approved, upon giving a security of \$ c
- approved, upon giving an undertaking for the payment of duty, and/or GST/LCT

Signature

Date: _____

Guide to the temporary importation of goods under section 162 of the Customs Act 1901

- Only goods, which are the property of a person included in a prescribed class of persons, or are included in a prescribed class of goods, or are imported for a prescribed purpose, and intended to be exported, may be permitted to be imported under section 162 of the Customs Act.
- Documents to be produced: Form 46 application; Evidence of Identity (EOI); invoice; inwards waybills or Bills of Lading; import permit from relevant authority (if applicable).
- When the application has been approved upon taking either a security or an undertaking, a Security Identification (ID) is issued.
- The owner **must not** lend, sell, pledge, mortgage, hire, give away, exchange or otherwise dispose of or part with possession of (otherwise than by way of, or for the purpose of, the exportation of those goods) or in any way alter the goods without the prior consent of a Collector. If any of these actions take place, the security or undertaking will be enforced (that is, the cash deposit will be transferred to revenue or an invoice issued).
- **Goods imported under section 162 of the Customs Act 1901 must be exported on or before the date shown at Condition 1 above (being no more than 12 months after the date on which the goods were imported). Where it is proposed that the goods remain in Australia after this date, you may apply for an extension of that period. If an approval of an extension application has not been given before the date shown at Condition 1 above has expired, the security may be enforced or the amount payable under the undertaking may be recovered at any time.**

To be Completed by Applicant

RETURN OF SECURITY DEPOSIT

Address to which advice of payment or cheque for refund of security amount is to be sent:

NOTE: a completed Order to Pay Agent form must be presented to the Department of Immigration and Border Protection if the security deposit is to be refunded to someone other than the person who first gave the security amount

Please refund the security deposit to me by:

EFT payment to my nominated bank account; or

Cheque

OFFICIAL USE ONLY - Upon Importation

Security Details

Security amount of:

\$ C
may be retained on deposit.

Undertaking for payment of duty may be accepted.

Payment Consolidation ID:

Security Sub-Head:

Date:

Signature:

Name of Authorising Officer:

Title of Authorising Officer:

Examination of Importation

Importation Declaration No: (if applicable)

Examining Officer:

Date:

Additional Comments:

OFFICIAL USE ONLY - Upon Exportation

Security Return

Customs Duty: \$..... C

may be returned to depositor

Customs Duty: \$..... C

may be transferred to revenue

Date:

Signature:

Name of Authorising Officer:

Title of Authorising Officer:

Examination on Exportation

Upon exportation, the goods should be verified against the details listed overleaf.

Examining Officer:.....

Date:

Additional Comments:

