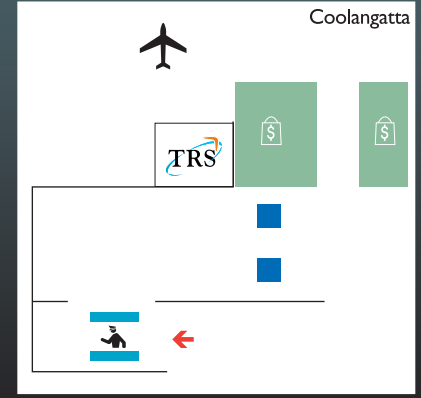
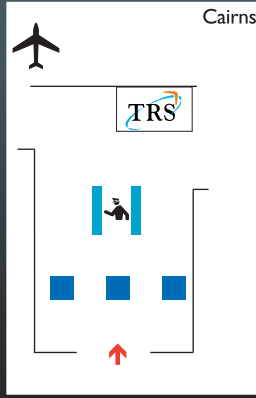
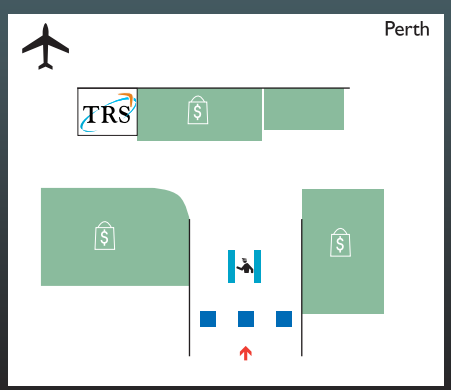
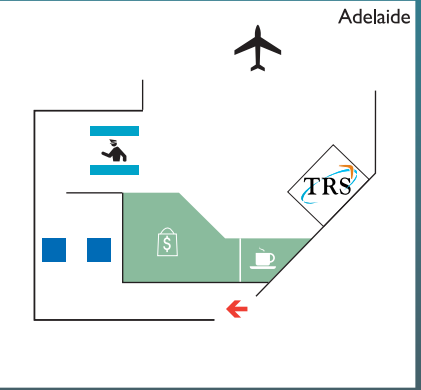
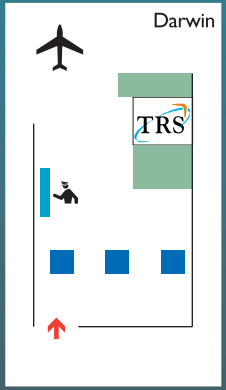
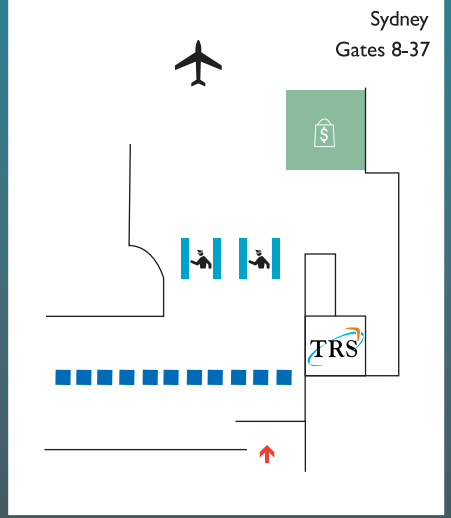
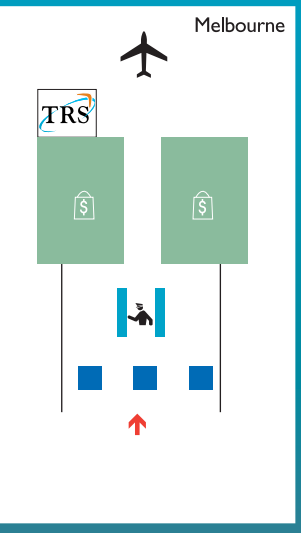
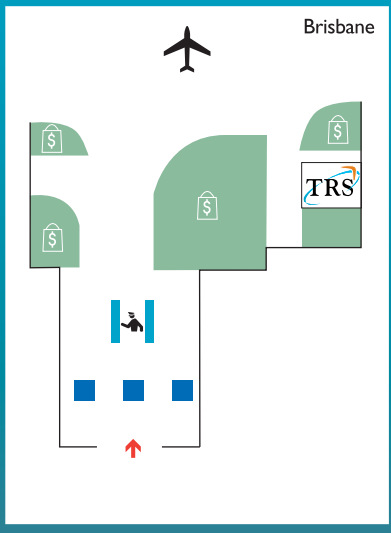
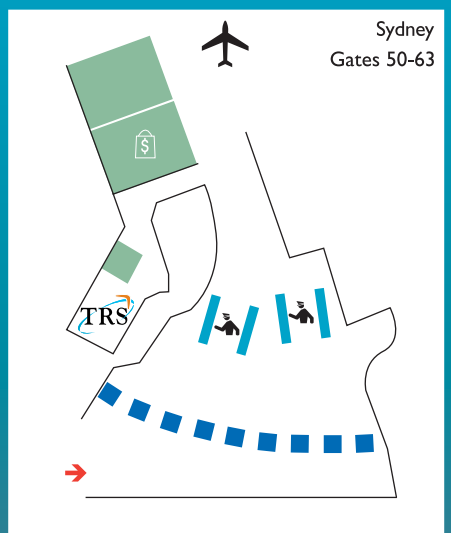


# TRS facility locations at international airports

# Tax back for Travellers



## Where are the TRS facilities located?

TRS facilities are located past Customs and Immigration outward processing at international airports at Sydney, Melbourne, Brisbane, Perth, Darwin, Cairns, Coolangatta and Adelaide.

They are also available at cruise liner terminals at Sydney's Circular Quay and Darling Harbour and in Cairns, Darwin and Fremantle. For Hobart and other seaport departures, you should contact your cruise company to see whether an on-board TRS facility is available.

**Key**

- TRS facility
- Customs/Immigration Passport Control
- Security Point
- Departure gates
- Shops
- Point of Entry



November 2002



**TRS**  
Tourist Refund Scheme

The Tourist Refund Scheme (TRS) allows Australian and overseas passengers to claim back the goods and services tax (GST) and the wine equalisation tax (WET) paid on goods bought in Australia.

## What are the conditions of the scheme?

Australia's TRS is different from other refund schemes around the world. To claim a refund in Australia you must meet the following conditions:



Spend \$300 or more (GST inclusive) in the one store



Purchase goods no more than 30 days before departing Australia



Ask the retailer for a tax invoice totalling \$300 or more (GST inclusive) and



Have the goods with you when you leave Australia.

**Customs has the right to see all goods so it is strongly recommended you carry goods in your hand luggage or your claim may be refused.**

## How do I make a claim?

Claims can be made up to 30 minutes prior to the scheduled departure time of your flight. On the day of departure you must:

1. Present the following items to the Customs officer at the TRS facility:
  - passport
  - original tax invoice
  - international boarding pass and
  - the goods.
2. Choose a payment option:
  - credit card
  - Australian bank account or
  - cheque.Cheques are paid in a number of different currencies. Customs aims to make payments in 15 business days.

## Can I claim a refund on all goods?

No. However, most goods that can be taken as accompanied baggage are eligible for a refund. For example clothing, jewellery, shoes, cameras, small electrical goods, souvenirs and wine.

## What is NOT eligible for a refund?

Services such as accommodation, car rental and tours. The TRS only refunds GST on goods that are exported. As services are consumed in Australia before departure they are not eligible for a refund.

### You cannot claim a refund on:

- Beer, spirits and tobacco products  
These goods can be purchased duty and GST-free from duty-free stores.
- GST-free goods  
Some goods in Australia such as certain health products are GST-free. No refund can be claimed if no GST was paid.

- Consumed goods  
Goods that have been consumed or partly consumed in Australia such as wine, chocolate or perfume.
- Hazardous goods  
Goods such as gas cylinders, fireworks and aerosol sprays are prohibited in aircraft and ship cabins for safety reasons.

## Common questions and answers

### What's the difference between a tax invoice and a receipt?

A tax invoice prominently states the words 'tax invoice' and lists the Australian Business Number (ABN) of the retailer, the purchase price including the GST paid, the description of the goods, the name of the supplier and the date the purchase was made. This provides the evidence needed by Customs to verify the sale.

Tax invoices for \$1000 or more need additional information, such as the name and address of the purchaser.

You must ask the retailer for a tax invoice when you make a purchase. Some retailers provide tax invoices as their normal receipts.

### Can I purchase goods from any retailer?

You can buy goods from any retailer who can give you a tax invoice. Some display the TRS logo in their windows.

### Can I purchase goods from several stores?

Yes. Provided you have one tax invoice totalling \$300 or more (GST inclusive) from each store.

### What if I buy goods totalling \$300 (GST inclusive) from the same store over several days within the 30 day period?

You should ask the retailer to consolidate your purchases onto one tax invoice totalling \$300 or more (GST inclusive). Be sure the retailer will do this before buying the goods.

## What if I cannot produce my goods?

Customs officers at the TRS facility need to be satisfied that the goods are being taken out of Australia. Failure to produce your goods to Customs may result in your claim being refused.

## Returning to Australia?

There are limits on the quantity of goods you are allowed to bring into Australia duty and/or tax-free. Goods bought overseas or bought duty and/or tax-free before leaving Australia, including some goods bought under the TRS, are included when determining your duty-free allowance. Goods for which a TRS claim has been approved must be declared to Customs on your return to Australia.

More information about your duty-free allowance is contained in the brochure Know Before You Go available from Customs.

## Contacting Customs

Phone: Within Australia - 1300 363 263  
for the cost of a local call

Outside Australia - 61 2 6275 6666

Internet: [www.customs.gov.au](http://www.customs.gov.au)

Email: [information@customs.gov.au](mailto:information@customs.gov.au)

## Complaints and Compliments

Phone: Within Australia - 1800 228 227  
(free call)

Outside Australia - 61 2 6275 6666

Email: [comments@customs.gov.au](mailto:comments@customs.gov.au)