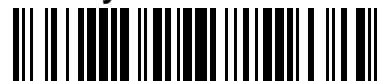




Australian Government
Australian Customs and
Border Protection Service

Notice of Assessment
Duty and Indirect Tax



JANE BROWN
5 THIS STREET
BRADDON ACT 1234

ENQUIRIES

9:00am - 5:00pm Monday to Friday AEST*
information@customs.gov.au
www.customs.gov.au
03 (General Enquiries)
1800 008 174 (Payments)

YOUR ACCOUNT DETAILS

Invoice Number DUT0112057
Australia Post Reference/s N12245424
Invoice Date 2012-06-29 (yyyy-mm-dd)
*Excluding public holidays.

YOUR ACCOUNT SUMMARY

Your imported goods have been assessed by Customs and Border Protection for customs duty and other charges under the *Customs Act 1901*. We have also made an assessment of the amount of indirect tax payable (GST or wine tax) by you in relation to your imported goods under Schedule 1 to the *Taxation Administration Act 1953*. Your assessment is now ready for payment. Please see over-leaf for a detailed explanation of these calculations.

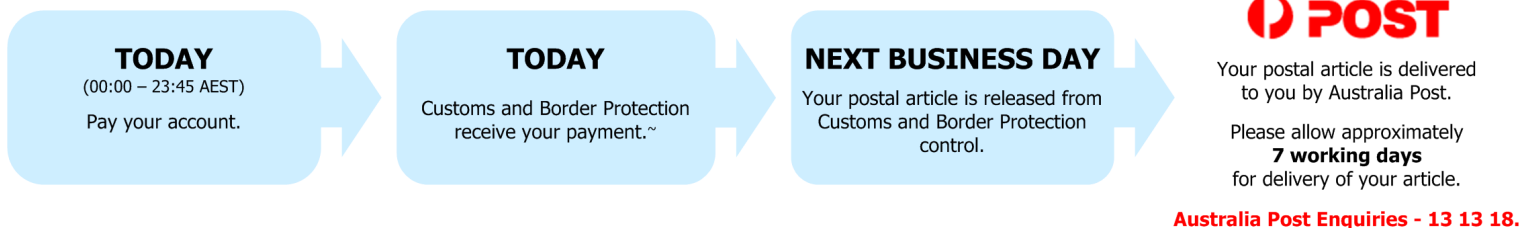
Description	\$
CUSTOMS DUTY	\$433.53
ASSESSED GOODS AND SERVICES TAX	\$67.95

Total Payment Due \$501.48

ALISON ROBERTS - Delegate of the Commissioner of Taxation

DELIVERY OF YOUR POSTAL ARTICLE

When your correct payment is received prior to 11:45pm AEST, your article will be released to Australia Post the next business day for delivery*. Except where you have been notified by Customs and Border Protection that additional documentation is required.



PAYMENT OPTIONS



Internet[#]

Go to www.customs.gov.au, select 'Customs Online Payment Facility' from 'Quick Links', then 'Make a Single Payment' (credit/debit cards only).

Customer Reference Number 10901120575
Invoice Number DUT0112057



Automated Telephone System[#]

Call 1800 008 174 and select Option 1 (credit/debit cards only). This is a 24 hour service.

Customer Reference Number 10901120575



BPay[~]

Contact your Australian financial institution to make this payment from your bank account.

Billers Code 899393
Customer Reference Number 10901120575

PAYMENT TERMS

[#] A surcharge applies to payments made by credit/debit card. Customs and Border Protection accepts VISA, MasterCard and AMEX. Confirmed payments will be processed by Customs and Border Protection within 15-30 minutes.

[~] Payments made via BPay may incur additional time delays depending on your financial institution and their processing timeframes. Payments made on business days prior to the cut-off time will be processed overnight. Contact your financial institution for information on their cut-off time.

Customs and Border Protection do not accept personal cheques.

Full payment is required before your article can be released from Customs Control. Your article may be returned to sender, if full payment is not received within 30 days of the invoice date.

CUSTOMS AND BORDER PROTECTION INFORMATION ONLY	
LEDGER/ACCOUNT: S1/SUN000001	INVOICE NUMBER: DUT0112057

Experiencing problems making a payment? Contact Customs and Border Protection's Accounts team on 1800 008 174 and select Option 2.

Total Payment Due \$501.48

WHY YOU HAVE RECEIVED THIS NOTICE OF ASSESSMENT

Imported goods are assessed by Customs and Border Protection for customs duty and other charges under the *Customs Act 1901*. Customs and Border Protection also makes an assessment of an amount of indirect tax payable (GST or wine tax) under Schedule 1 to the *Taxation Administration Act 1953* in relation to imported goods. When your correct payment is received prior to 11:45pm AEST, your article will be released to Australia Post the next business day¹. Except where you have been notified by Customs and Border Protection that additional documentation is required.

YOUR DETAILED ACCOUNT ITEMS

A

+

B

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C

=

D

Item	Customs Value	Duty Rate	Volume Amount	Duty Payable	T&I	Assessed Wine Tax Payable	Assessed GST Payable	Total Amount Payable
24022080 / FK	\$123.00	0.0% + \$433.53 KG	1.000 KG	\$433.53	\$123.00	\$0.00	\$67.95	\$501.48
CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES: - Cigarettes containing tobacco: - Cigarettes containing tobacco: --- Other								
Sub Totals:	\$123.00			\$433.53	\$123.00	\$0.00	\$67.95	\$501.48

Total Payment Due \$501.48

DEFINITIONS

A

Item

The Item field is made up of the Tariff Classification and Country of Origin fields. These are defined as:

The Tariff Classification is an internationally standardised number used to classify goods involved in international trade. Each Tariff Classification code is issued by the World Customs Organisation (WCO).

The Country of Origin is the country from which the goods originated.

Customs Value

The Customs Value is used to calculate the duty payable.

The primary method for valuing goods for Customs and Border Protection purposes is the transaction value method. This is the price actually paid or payable when the goods are sold for export² to Australia, converted into Australian currency (AUD). The *Customs Act 1901* states that the exchange rate is calculated as at the day of exportation.

In some circumstances, proof of purchase evidence may be required. Please note that it is an offence to make a false or misleading statement to Customs and Border Protection or to the Commissioner of Taxation, on whose behalf we are authorised to collect assessed amounts of indirect tax (GST and wine tax).

Duty Rate

The duty rate³ that applies to the goods is determined by the Tariff Classification number for the goods. This can be found in Schedule 3 of the *Customs Tariff Act 1995*, and may include for alcoholic beverages and tobacco products a duty volume rate.

The *Customs Tariff Act 1995* provides the Tariff Classification, interpretive rules and information on preference schemes, other concessions and exemptions that may apply to your goods.

Volume Amount

The unit quantity and volume of measure of the goods.

Duty Payable

Duty is payable on the Customs Value of the goods.

Duty is calculated as: $(Customs\ Value \times Duty\ Rate) + (Volume\ Amount \times Volume\ Rate^4) = Duty\ Payable$

B

T&I

Transport and Insurance (T&I) is the amount for the transporting and insuring of the goods to Australia.

For the purposes of Assessed Wine Tax and GST calculations, the total T&I cost is apportioned across each Item.

Assessed Wine Tax Payable

Wine Equalisation Tax (WET) or wine tax is a value-based tax levied on the value of imported wine.

WET is 29% of the purchased price of imported wine.

WET is calculated as: $(Customs\ Value + Duty\ Payable + Transport\ and\ Insurance) \times 29\% = Assessed\ Wine\ Tax\ Payable$

C

Assessed GST Payable

Goods and Services Tax (GST) is a value added tax of currently 10% on most goods and services transactions.

GST is calculated as: $(Customs\ Value + Duty\ Payable + Transport\ and\ Insurance + WET\ Payable) \times 10\% = Assessed\ GST\ Payable$

D

Totals

$Duty\ Payable + Assessed\ Wine\ Tax\ Payable + Assessed\ GST\ Payable = Total\ Amount\ Payable$

$Sum\ of\ Item\ Total\ Amounts\ Payable = Total\ Payment\ Due$

¹ Payments made via BPay may incur additional time delays depending on your financial institution and their processing timeframes.

² Where the date of exportation, in relation to imported goods, means where the goods were exported by post from the place of export. This is identified as the day of posting the goods.

³ Ascertained by the rate of exchange on the day of exportation of the goods.

⁴ Only applicable for alcoholic beverages and tobacco products.

Disclaimer: The information provided above is a guide only. Duty, taxes and charges that may apply are determined in accordance with Customs law and GST law. Legislation used to determine factors including date of export, valuation date and the requirement to pay duty are specified in the *Customs Act 1901* (e.g. s.132, 132AA), the *Import Processing Charges Act*, the *Customs Tariff Act 1995* and the *A New Tax System (Goods and Services Tax) Act 1999*. Additional information can be found at www.customs.gov.au.

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