Exporting Small Craft

Advice to Owners

Departure and Export Requirements

When a small craft departs Australia for a place overseas it is exported and an export declaration is required. On departure a certificate of clearance is issued that includes the port overseas to which the craft is departing.

The requirement to export goods, in this case small craft, when they depart Australia and arrive at a place overseas is not new.

There are no limitations on the period of time for which the craft may remain overseas.

When small craft arrive in Australia under their own steam, they go through a clearance process which provides an opportunity for all border formalities to be completed. An Australian small craft may be considered returning Australian goods. A duty and tax concession exists for returning Australian goods which has the practical effect of no customs duty or goods and services tax (GST) being payable for the returning small craft. This concession is claimed by lodging an import declaration quoting the relevant concession.

The onus is on the importer to prove the goods have not been improved in value since they were exported. Goods that are returned to Australia will have a duty rate of free if they have been exported from Australia and returned to Australia without having been subject to any treatment, repair, renovation, alteration or improvements that add value since their export.

There are other concessional treatments available such as Item 35 of Schedule 4 to the Customs Tariff Act 1901. This may be applied where the costs of upkeep; maintenance and repairs (and refit if necessary) can be declared separately to the base cost of the small craft. The small craft is treated concessionally (no duty payable) however duty and GST is payable on the cost of repairs etc. GST is payable on the full value of the small craft if the same conditions as described above are not met.

All small craft departing Australia for a place overseas are considered exported and require an export declaration to be lodged. This is also the case for Australian-owned vessels. When an Australian-owned and registered vessel returns to Australia and has ceased its international voyage the vessel may be imported on a formal import declaration quoting GST exemption code 417 (GSTE417) for returned Australian goods.

There are circumstances where an export declaration may not be required, such as for a foreign owned yacht with a control permit departing Australia for a place overseas; or when an Australian owned yacht departs Australia to participate in a race and returns to Australia without visiting multiple ports overseas.

There is no mandatory requirement for a customs broker to undertake the clearance formalities however it is generally recommended.

A certificate of clearance will not be issued prior to the provision of a confirmed EDN.

Exporting Small Craft from Australia

To apply for a clearance to export goods from Australia, the following documents must be completed and returned to the Australian Border Force (ABF) prior to your departure (forms available at links below):

•   [B957 - Export declaration or application under subsection 162A(6A) (abf.gov.au)](#)
•   [B957a - Export declaration supplementary page (abf.gov.au)](#)) for each additional export items (if applicable)
•   [B319 - Registering as a client in the Integrated Cargo System (abf.gov.au)](#)
•   Evidence of identity
•   Passport
•   Letter of authorisation (if you are not the registered owner of the goods)

The Australian Border Force strongly recommends that you engage the services of a licenced Customs Broker, however you can submit your manually completed documents yourself.

Lodgement of Export Declaration Forms

Your documents can be sent via email, fax or post, as follows:
E: mandexqld@abf.gov.au (preferred)
F: 131 881 – Option 5, then 3 when prompted.
P: Australian Border Force, PO Box 1464, Brisbane GPO, Qld 400. Attn: Cargo Clearance Qld | Customs House | Skygate

Lodgement of Export Declarations - [Export declaration (abf.gov.au)](#)