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Customs warehouse licence application

These instructions will help you complete your application for a new customs warehouse licence. NAT 73456.

Last updated 21 July 2021

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- [Customs warehouse licence application \(NAT 73456, PDF 460KB\)](#)


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When to use this application

Find out when to use this application.

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Use this application if you want to:

- establish a warehouse to store imported alcohol (excluding wine subject to wine equalisation tax), tobacco or fuel and petroleum products – these are excise equivalent goods (EEGs)
- warehouse other customizable goods and you currently hold a customs warehouse licence or permission relating to EEGs
- warehouse other customizable goods and you are currently applying for a customs warehouse licence or permission relating to EEGs.

Note: When we say 'you', we mean the person or entity applying to hold the licence.

More information

If you're not sure how to answer a question, or for more information:

- Contact us about excise and EEGs
- send a fax to **1300 130 916**
- email us at Alcohol@ato.gov.au

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Definitions

This section explains commonly used terms.

Last updated 21 July 2021

A **warehouse** is a section 79 licensed place as defined in the *Customs Act 1901*.

By **premises**, we mean the premises that are to be licensed.

Other customable goods are all other imported goods that are subject to customs duties, including customable wine products.

By **fuel and petroleum products**, we mean goods such as:

- crude oil and condensate
- petroleum fuels – such as petrol, diesel
- bio-fuels – such as biodiesel, ethanol
- solvents – such as white spirits, mineral turpentine
- lubricants – such as oils and greases
- gaseous fuels – such as liquefied petroleum gas (LPG), liquefied natural gas (LNG) and compressed natural gas (CNG).

Note: Do not complete this form if you want to apply for any other type of customs licence, or are dealing in imported goods of any kind (including EEGs), and are in the duty-free, providore or flight catering bond industries. You will need to contact the Australian Customs and Border Protection Service regarding your application.

If you are applying for a licence for the first time, **contact us about excise and EEGs** to discuss your circumstances before completing the application.

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How we assess your application

Information on how we assess your application.

Last updated 21 July 2021

We decide if you are a fit and proper person to hold a customs warehouse licence and may check if you have been convicted of a criminal offence.

We'll also check a company is fit and proper to hold the licence and that the following people participating in the management or control of the warehouse are fit and proper persons:

- directors
- officers
- shareholders
- managers or supervisors
- employees.

For partnerships, we will check that all the partners are people who are fit and proper to hold a licence.

We will also consider other factors, including if:

- the physical security of the premises is adequate, with regard to the nature of the premises, the type and quantity of the goods and the procedures used to ensure the goods' security on the premises
- the plant and equipment to be used at the premises is suitable, with regard to the quantity and type of goods and the nature of the premises
- you are able to keep proper records for our audit purposes.

Note: If we identify a risk to revenue, we can request a security and apply other conditions to your licence.

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Completing your application

Find out how to complete your application.

Last updated 13 November 2024

- You must provide the additional information described in the instructions when you lodge this application.
- Answer all questions.
- Place X in all applicable boxes.

Note: If you are applying for a licence for the first time, **contact us** to discuss your circumstances before completing your application.

- [Section A: Commodities stored](#)
- [Section B: Applicant details](#)
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Section A: Commodities stored

Question 1

Indicate the types of excise equivalent goods (EEGs) you will store in your warehouse. You can choose more than one option if appropriate. If you will not be storing EEGs, choose 'Other customizable goods, including customizable wine'.

Section B: Applicant details

Question 2

Provide the applicant's details including the following:

- the legal name of the person, partnership or company applying for the warehouse licence – if the application is made on behalf of a trust, the applicant is the trustee
- the registered trading name of the entity that is applying for the warehouse licence
- the Australian business number (ABN) of the person, partnership or company applying for the warehouse licence – if the application is made on behalf of a trust, provide the trust's ABN
- the name the warehouse will be known by – the name does not have to be the same as the client name, trading name or a name registered on the Australian Business Register (ABR)
- the physical address where the warehouse is situated
- the street address for your head office
- the postal address, where correspondence on the licensed premises will be sent. If the postal address is the same as the head office street address, write 'As above'.

Section C: Bank account details

Question 3

Provide your bank account details as you may receive a refund of a customs payment (other than customs duty) you have previously made to us. The bank account should be in the name of the applicant.

Section D: Contact details

Question 4

Provide the name, position and contact details of the people who are authorised to provide more information about this application. This could be yourself as the applicant, or other people you nominate. Provide an email address if the authorised contacts would like to correspond with us by email.

Question 5

Provide the name, position and contact details of the person who we should contact about the operation of the business after a licence is granted.

Question 6

Provide the name and phone number of a person who can be contacted after-hours about the warehouse – for example, the warehouse or night manager.

Section E: People involved in the management of the customs warehouse

Question 7

Provide details of the people who will participate in the management or control of the warehouse. This could include officers or directors of a company or partners in a partnership. Also provide details of anyone who is responsible for daily decision making or maintenance of records relating to any of the following:

- quantity of goods stored
- storage of the goods
- sale or disposal of the goods
- receipt and dispatch of the goods.

You should also include details of anyone who has:

- control over access to the premises
- out-of-hours access to the premises
- keys to the premises.

Before granting a warehouse licence, we need to do some background checks on the people involved in the management or control of the warehouse. The people listed in response to this question may be subject to a police records check. We will advise if they need to complete the *Consent to a national criminal history check – customs warehouse* (NAT 73453) form after we receive your application.

It is a condition of a warehouse licence that the licence holder provides us with the details of anyone starting in a position of management or


control at the licensed warehouse within 30 days. They will be subject to the same fit and proper person requirements.

Note: If you run out of space on the form, attach a separate piece of paper.

Section F: Warehouse details

Question 8

Indicate if you have completed the Integrated Cargo System (ICS) registration process. You need to be registered in ICS to receive a customs warehouse licence. Registration must have been completed using the ABN provided in this application at question 2. If you are not registered, contact the Australian Customs and Border Protection Service to arrange ICS registration before completing and lodging this application.

For information about how to register in the ICS, visit the Australian Customs and Border Protection Service cargo support web page at abf.gov.au .

Question 9

If you are applying for a new warehouse licence, indicate if you, or any of the people nominated as being in management or control of the warehouse, have previous experience in the operation of a customs warehouse. If you indicate 'Yes', provide a brief outline of that previous experience.

Note: If you run out of space on the form, attach a separate piece of paper.

Question 10

Indicate the following:

- the type and quantity of goods that will be stored in the warehouse
- the estimated maximum duty and GST liabilities for the goods that will be stored at any one time
- the estimated annual amount of duty and GST liabilities for goods that will pass through and be stored in a normal year's trading.

If you anticipate variable storage levels, provide an average annual amount based on your expected liability during the next five years.

Note: If the application does not indicate that tobacco, alcohol or fuel and petroleum products will be stored, any licence granted will exclude these goods.

Question 11

Indicate if the licence holder will be the owner of all the goods stored, or if goods will be stored on behalf of one or more other parties. If the licence holder will not be the owner of the goods, provide the name of the owners and their ABNs if known.

Question 12

Indicate the specific activities that are proposed to be undertaken in the warehouse in relation to each type of good that will be stored in the warehouse.

Depending on the types of goods to be stored, these activities may include:

- storage
- blending
- repacking
- unpacking
- reducing
- packaging
- minor reassembly of goods which have been disassembled for transport
- attaching motor vehicle compliance plates
- decanting to fixed bulk storage
- weighing, sampling, gauging and measuring
- restoring goods to the condition they were in before importation, including removing protective coatings.

Question 13

Indicate if you want to store either duty paid or duty-free goods or both in the warehouse. Duty paid or duty-free goods cannot be received into the licensed warehouse without our special authority.

Your record-keeping system must be able to distinguish between the underbond goods and duty paid or duty-free goods in your warehouse. If your record keeping cannot do this, you may have to keep either duty paid or duty-free goods or both in a separate designated area.

Question 14

If you intend to repack alcohol, tobacco or fuel and petroleum products, you should provide additional information here.

If you intend to reduce or blend alcohol, you should also provide additional information here.

Question 15

Indicate the following:

- if you will be storing excisable goods
- if you will be using EEGs in the manufacture of excisable goods
- if you are manufacturing goods, a description of the products you will manufacture
- the amount of goods you will produce in one year
- if you are manufacturing alcohol, the proposed alcohol strength
- if you are licensed to manufacture excisable goods
- if the warehouse will be used solely for the manufacture of excisable goods using EEGs.

You must have a separate licence from us to store excisable goods or to use EEGs in the manufacture of excisable goods. If you do not have the required licence you will need to contact us to obtain this licence. If you already have an excise licence that allows you to manufacture excisable goods, you need to provide us with the Excise establishment number for this site.

Question 16

Indicate if you have a certified quality management system. If 'Yes', provide the details of the standard you are using.

Question 17

Indicate if you have warehouse procedures for the operations that are planned to take place within the warehouse. If 'Yes' provide details. We can request that your warehouse procedures be made available to us as part of our assessment of your application.

Section G: Customs duty payment details

Question 18

Indicate if you will be responsible for paying customs duty or lodging Nature 30 (N30) Import Declarations when goods are entered for home consumption. If 'Yes' then choose one of the two options:

- select 'Consider me for periodic payments' if you would like us to consider if you are eligible to pay customs duty and lodge N30 returns on a periodic basis after goods have been delivered for home consumption
- select 'Payment before clearance' if you will be paying customs duty or lodging N30 import declarations before the delivery of the goods for home consumption.

Note: Granting periodic settlement permissions normally requires you to have a satisfactory history of having paid the correct duty on time. You may have to provide a financial security before permission is granted.

Question 19

Indicate if you have commercial insurance that includes an amount to cover any customs duty payable in the event of theft or loss.

Section H: Underbond product transfers

Question 20

Indicate if you intend to move goods from your licensed warehouse to another licensed warehouse before the customs duty is paid.

Underbond means under Customs control, that is, product on which customs duty is payable but has not been paid.

Note: You must have a movement permission from us before you can do this. Applications for movement permissions are available on our website at [Permission to move excise equivalent goods](#) or by phoning us.

Section I: Attachments

Note: The following information and documentation must be included as attachments with your application. Write the attachment letter – for example 'A' – on each document you provide.

Attachment A

If the applicant is a company, you will need to provide an organisational chart of the corporate membership structure. This should detail the share structure of the company, related companies and holding companies. This information is to be detailed to a public company or individual level. We will use this information to risk assess your company, related companies and individual associates of your company.

Attachment B

Related companies are any companies that are related under the *Corporations Act 2001*. If the application is for a private warehouse, that is, the warehouse is to be used solely for the storage of goods owned by your company and goods owned by companies which are related to your company, provide the following:

- full names of the companies
- addresses of the companies
- an explanation of the relationship between the companies – for example, a written statement from the company's solicitor or accountant explaining the relationship in accordance with the *Corporations Act 2001*.

Attachment C

Provide a copy of your business plan and the last audited financial statements of your company, such as balance sheet and trading, and profit and loss accounts. If audited statements are not available, you must provide the most current profit and loss statement and balance

sheet, or any financial statements showing your present trading and financial positions.

If you do not have a business plan or financial statements, we may ask you to provide the following:

- sales projections
- estimated expenses
- a statement of assets and liabilities
- an assessment of strengths and weaknesses
- an assessment of opportunities and threats
- estimated profit/loss figures
- the estimated value of goods to be stored in the warehouse
- a cash budget showing your ability to pay customs duty when it is due
- assets and liabilities.

Attachment D

You must attach an A4-size copy of the warehouse site plan showing **all** of the following details:

- the area to be licensed must be shaded
- the location of access points including doors, windows, roller doors, vehicular access, lifts and staircases
- the location of security system movement sensors, cameras and reed switches
- the location where activities will occur within the building but not necessarily within the licensed area – for example, packing and distribution, retail stock storage, office space and amenities
- the location of storage tanks, if required – see **Question 14**.

The plan needs to be accurate and drawn to scale. You must also clearly show the location of the building in relation to surrounding streets and adjoining buildings.

Attachment E

If the premises to be licensed are a section or part of a building, not an entire building, you need to describe how the area to be licensed will be physically separated from the rest of the building. If the building is shared with another tenant or company, the proposed licensed area can only be under the control of the applicant and must not include any area under the control of another tenant. The licensed area must be separated by a wall or strong metal fencing and a higher level of security may be required.

Also, describe the construction and layout of the proposed warehouse – for example, two-storey building, double-brick walls, reinforced concrete floors, tile roof, two doorways secured by steel doors, a vehicular entrance. In some cases, the warehouse may consist of a number of large storage tanks in a defined secure area including perimeter fencing.

You must provide photographs of the section of the building to be licensed that clearly illustrate the construction and layout.

Attachment F

Provide a statement on whether asbestos is present in the building in which the proposed licensed area is located. You must notify us of asbestos in the workplace in accordance with occupational health and safety guidelines as exposure to asbestos has been identified as a health risk.

Attachment G

Provide details of existing or proposed security arrangements for the warehouse. The type of information you could provide includes:

- locks or bars on doors and windows
- burglar alarms, security lighting, security guard patrols or closed-circuit television (CCTV) cameras that make it likely any unauthorised access will be noticed
- your gate security system that identifies
 - all people entering and leaving the site and confirms their right to do so
 - the type and quantity of goods entering and leaving the site
- your surveillance system

- procedures to handle and retain information from your surveillance system
- your access control procedures, for example, limited distribution of keys and access swipe cards or codes
- your security procedures when breaches are detected, for example, whether a back-to-base system is activated.

Provide photographs showing the existing security arrangements that you have in place. The level of security must be at the same level or higher as security for the storage and sale of similar goods in the Australian commercial environment.

You must also detail access arrangements for the warehouse by company personnel, including key/access pass holders and access by the public. Electronic security should be marked on the warehouse site plan – Attachment D.

Attachment H

Provide evidence of ownership of the land/property where the warehouse is situated – for example, a copy of the certificate of title or a rates notice. If the land/property is leased, provide a copy of the signed schedule to the lease document. The lease documentation provided should show:

- all the parties to the lease
- the period of the lease
- if you, as the lessee, have sole access to and control of the premises – if you are not the only person with access to or control of the premises, list all the people who have and their terms of access.

If you do not have a lease for the premises, provide documentary evidence of your arrangement with the owner that includes the following:

- the owner's name
- the period of your arrangement
- the terms of the agreement

- if you have sole access to and control of the premises – if you are not the only person with access to or control of the premises, list all the people who have and their terms of access
- the signature of the owner, showing their consent to the arrangement.

Attachment I

Adequate equipment must be provided by you to enable us to examine goods stored in the warehouse. Provide a list and photographs of the examination equipment that you will make available to us. Depending on the types of goods stored, this may include:

- forklifts
- heavy and fine weighing scales
- measuring tape
- an examination bench
- hydrometers
- alcoholic-strength tables
- graduated measuring flasks.
- Provide any certificates of calibration for any tanks that have been professionally calibrated – see **Question 14**.

Attachment J

If you have a current insurance policy, provide a copy of your policy.

We recommend you obtain commercial insurance that includes an amount to cover any customs duty payable in the event of theft or loss of the goods. If you cannot account for goods on which customs duty has not been paid, you must pay an amount equal to the customs duty that is payable on those goods.

Attachment K

You must keep adequate records that provide a clear audit trail of all incoming and outgoing warehoused goods. The warehouse licence holder is responsible for all goods stored in the warehouse and is liable

for the duty, or an amount equal to the duty, on any goods that cannot be accounted for.

The licence holder must keep permanent records that satisfactorily account for all goods received, stored and that pass through the warehouse. What constitutes satisfactory record keeping will vary according to the nature of the business.

What you may need to record or hold includes:

- Nature 20 warehouse declaration information, including the line number and quantity received
- Nature 30 (N30) ex-warehouse import declaration information details, including the line number and quantity received
- Authority to deal information generated when a N30 is finalised
- movement application documentation – single movement permission (non-export) and continuing movement permission (non-export)
- remission applications
- details of all LPG and LNG sales made when claiming automatic remission.

Details generally included in the warehouse recording system are:

- date in and out
- inwards document number – for example, N20, single movement permission number
- number of packages
- description of goods
- item identification
- outward document number – for example, N30, single movement permission number, export declaration number
- stock balance
- any loss or wastage including that related to repacking or manufacturing.

Note: Records may be manual or electronic and must be made available to our officers on request.

Provide the following information on your manual or electronic-based record-keeping system.

Manual-based recording systems

If your record-keeping system is manual, provide the following information:

- a description of the record-keeping system showing the inter-connection between the recording of the receipt of goods into the warehouse, the location of the goods, their subsequent movement (including processing where relevant) and final acquittal
- a description of the location of the records and the designation of the person or group that processes them
- copies of the registers, forms or other documents to be used in warehouse operations.

Electronic-based recording systems

If your record-keeping system is electronic, provide the following information:

- details about the computer system, including software name, procedures for recording the receipt and delivery of goods, audit capability and report capability – include copies of each report
- the location of the computer records
- arrangements in place for us to access information from the system during compliance activities
- how you will back up these records.

If a licence holder intends to introduce a new record-keeping system, we must be advised of these details before the new system is introduced.

Additional information we may need

We may contact you to obtain additional information once we have reviewed your application.

Additional information we may need could include:

- **Financial security** – Most warehouse operations will need to submit a financial security against the duty liability of the goods stored in the warehouse. This security may be in the form of cash or a bank

guarantee. Guarantees by related companies or insurance companies are not acceptable. We will advise you of the amount of security, where relevant, during the application process.

- **Constitutional documents** – A copy of one or more of the following documents to establish the arrangements under which the company operates
 - articles of association
 - constitution
 - replaceable rules
 - partnership agreement
 - certificate of registration of a foreign company
 - trust deed.

Section J: Declaration

You, or a person who is authorised to act on your behalf, must sign the declaration. If the applicant is an entity, only a primary contact or a person authorised by a primary contact to act on behalf of the applicant (an authorised contact) may sign the declaration.

If you lodge this application via Online services for business, your Digital ID (such as myID) will be accepted as your electronic signature. You will not need to sign the declaration on the application form.

See also

- Primary contact and authorised contacts
- For details about the personal information we collect from you see Privacy notice – Customs warehouse licences.

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Lodgment

These instructions will help you complete your application for a new customs warehouse licence. NAT 73456.

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Service standards

When you lodge your application, you can expect a decision within 28 days of us receiving all the necessary information.

Note: If your application is incomplete, we will contact you for more information. If the information is not provided after a reasonable period of time, you will have to reapply.

Before you lodge your application

Make sure you have included:

- the application form completed in full and signed
- a copy of the trust deed, partnership agreement or corporate constitutional documents, if required
- a copy of your warehouse procedures, if required - see **Question 17**
- all attachments requested in 'Section I: Attachments' – some documents requested as part of these attachments are also included above:
 - the corporate membership structure, if required – Attachment A
 - any related companies (private warehouse applications only) – Attachment B
 - a copy of your financial statements and business plan – Attachment C
 - an A4 copy of your warehouse site plan marked as described in the instructions – Attachment D
 - evidence of physical separation and construction materials used to construct the premises, including photographs – Attachment E
 - an asbestos statement – Attachment F
 - details of the physical security of the premises, including photographs – Attachment G
 - a copy of the certificate of title or a rates notice if you own the premises – Attachment H

- a copy of the schedule to the lease if you are leasing the premises – Attachment H
- documentary evidence of details of your arrangement if you do not have a formal lease – Attachment H
- details of the examination equipment you will provide us, including certificates of calibration for storage vessels – Attachment I
- a copy of your insurance policy – Attachment J
- details of your manual or electronic record-keeping systems – Attachment K.

We may ask you to provide additional documentation once we have received your application.

Lodging your application

Keep a copy of your completed application for your records and send the original with all necessary attachments to us by:

- Online services for business
- fax to **1300 130 916**.
- mail to
Australian Taxation Office
PO Box 3514
ALBURY NSW 2640

If you lodge your application via Online services for business, you will receive an instant receipt and your application will be actioned faster than if lodged via post.

To lodge via Online services for business, firstly save your completed application form as a separate document on your own computer. After you log into Online services for business:

- Select **Communication** then **Secure mail**
- Select **New**
- From the **Topic** drop down list select: **View more topics**, then **Excise**, and **Alcohol, fuel and petroleum products, tobacco, duty free store**

Add your application form, and any documents we have asked for, as attachments. Complete the declaration before you send the form.

See also

- [Online services for business](#)
- [Contact us](#)

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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