



Australian
BORDER FORCE

Notice of Assessment

Duty and Indirect Tax



ENQUIRIES

9:00am - 5:00pm Monday to Friday AEST*

*Excluding public holidays.

www.abf.gov.au

131881 (General Enquiries)



YOUR ACCOUNT DETAILS

Invoice Number



Australia Post reference



Invoice Date

2026-09-09 (yyyy-mm-dd)

Due Date

2026-10-09 (yyyy-mm-dd)

YOUR ACCOUNT SUMMARY

Your imported goods have been assessed by the Australian Border Force for customs duty and other charges under the Customs Act 1901 and the Biosecurity Act 2015. The Australian Border Force has also made an assessment under delegation from the Commissioner of Taxation of an amount of indirect tax payable (GST or wine tax) under Schedule 1 to the Taxation Administration Act 1953 in relation to your imported goods. Your assessment is now ready for payment. Please see over-leaf for a detailed explanation of these calculations.

When your correct payment is received prior to 11:45pm AEST, your article will be released to Australia Post the next business day, except where you have been notified by the Australian Border Force that additional documentation is required.

Description	\$
CUSTOMS DUTY	\$696.15
ASSESSED GOODS AND SERVICES TAX	\$111.17

Total Payment Due \$807.32

Officer of Customs and 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 the Australian Border Force that additional documentation is required.



Your postal article is delivered to
you by Australia Post.

Please allow approximately
7 working days
for delivery of your article.

Australia Post Enquiries – 13 13 18.



PAYMENT OPTIONS



Internet

Go to -

www.abf.gov.au/importing-exporting-and-manufacturing/importing-paying-an-invoice to make a payment using the online payment facility.

Customer Reference Number

Invoice Number



BPay ~

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

Billir Code

Customer Reference Number



PAYMENT TERMS

A surcharge applies to payments made by credit/debit card. The Australian Border Force accepts VISA and MasterCard. Confirmed payments will be processed 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.

The Australian Border Force does 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.

Total Payment Due \$807.32

If you disagree with your duty assessment (including customs value, duty rate, volume amount and duty payable)

To prevent causing any damage to the cigars, duty has been assessed based on an estimate of the weight of the cigars without removing manufacturer's packaging. If you wish to query the outcome of this assessment, please provide the ABF with written permission to remove all packaging for re-assessment. Please note this may extend processing time.

You can object to your indirect tax assessment (GST or wine tax) if you disagree with it. If you decide to lodge an objection, you must do so in writing before the later of:

- four years after the date of importation of the goods; or
- 60 days from the date the notice of assessment was given to you.

Objection forms and information about how to lodge an objection are available at www.ato.gov.au by typing in 'objection form'. We will consider your objection. If you disagree with our decision we will let you know how you can apply to the Administrative Appeals Tribunal for a review or lodge an appeal to the Federal Court.

Comments: Cigar Assessment:

Tracking Number (s):

TARIFF ITEMS

Item	Customs Value	Duty Rate	Volume Amount	Duty Payable	T&I	Assessed WET Payable	Assessed GST Payable	Total Amount Payable
24021080/HK	\$387.79	0%+\$2,587.9KG	0.269KG	\$696.15	\$27.72	\$0.00	\$111.17	\$807.32

CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO tobacco: --- Other

SUBSTITUTES: - Cigars, cheroots and cigarillos, containing

Comments: 1 BOX X Arturo Fuente, Cuban Corona

Sub Totals:	\$387.79	\$696.15	\$27.72	\$0.00	\$111.17	\$807.32
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Total Payment Due \$807.32