

## Warehouse & Depot

### Warehouse

Warehouses are licensed under section 79 of the Customs Act 1901 (the Act). Goods entered for warehousing on a Nature 20 warehouse declaration may be held indefinitely at a warehouse either without payment of any duties and taxes until the goods are entered for home consumption or until they are exported. The holder of a warehouse licence is responsible for the safe custody and accounting of these goods to the satisfaction of Customs and Border Protection. Failure to do so will result in the warehouse licence holder being liable for any unpaid revenue.

There are a number of categories of warehouse licences, mainly:

- Private Warehouse - The licence holder is the owner of the warehoused goods
- General Warehouse - The licence holder is storing goods on behalf of other owner/s
- Providores and Flight Catering Bonds - The licence holder stores goods which are then supplied to international aircraft or vessels as aircraft or ships stores
- Duty Free Store - The licence holder is permitted to sell goods to relevant travellers in a retail-type environment

Activities permitted in warehouses are limited to ensure the security of the goods and the revenue payable to the Commonwealth is protected. Apart from approved storage, blending, unpacking, repacking and packaging of certain types of goods, any activities that involve "value adding" are not permitted.

 [Licensing - Warehouse package](#) (996 KB Zip)

 [Licensing – Duty free package](#) (1.12MB Zip)

#### [B1214 Application for Variation of a Place Covered by a Warehouse](#)

### Depot

Depots are licensed under section 77G of the Customs Act 1901 and allow importers to have goods moved away from the wharf or airport for short-term storage and unpacking / deconsolidation. Once all legislative requirements are met, the goods can be released into home consumption or moved to a Customs warehouse for storage.

Depot licence holders may only use the premises for the following purposes:

- Holding of imported goods subject to the control of Customs;
- Unpacking of imported goods subject to the control of Customs;
- Holding of goods for export subject to the control of Customs; and / or
- Packing of goods for export subject to the control of Customs into containers etc.

All section 77G depots are required to be electronically linked to the ICS to enable the reporting of cargo. Storage of goods subject to Customs control in a licensed depot is permitted until the end of the month after the month of receipt in the depot. The depot may seek an extension under section 77P to hold the goods for a further month. If legislative import requirements have not been met and this period has elapsed, the goods must be transferred to a licensed warehouse (if possible) or arrangements be made for the disposal/destruction of the goods.

 [Licensing - Depot package](#) (495 kb Zip)

 [Licensing - Depot variation package](#) (430 kb Zip)