



Australian Government

**Australian Customs and
Border Protection Service**

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2013/46

Supply of commercial documents and evidence of monies price paid to verify particulars on import and export declarations

This Notice provides guidance to cargo reporters, suppliers, importers and exporters and their licensed customs brokers or other agents about acceptable standards of commercial documentation and evidence of monies price paid (EMPP). These documents are required to support statements made in declarations to the Australian Customs and Border Protection Service (ACBPS).

ACBPS reminds those making their own declarations or making them on behalf of others of their statutory obligation to ensure that the information provided in the statements to ACBPS is not false or misleading. Indeed, the Customs Act deems a declaration made by a customs broker or other agent on behalf of an owner of goods as made with the knowledge and consent of the owner. While the Customs Act can operate to deem a customs broker or other agent as the owner of the goods, this does not relieve the owner of the goods from liability.

Where ACBPS requests production of documents, ACBPS requires full commercial invoices and supporting commercial documentation. ACBPS has found that details included in pro-forma documents, including the value of the goods, has been highly inaccurate in a significant number of cases. ACBPS warns people not to rely routinely on the use of such pro-forma documents without further verification work to ensure they reflect the true sales transaction.

Failure to provide adequate supporting evidence on request could result in delays to the importation of the cargo, as ACBPS may refuse to grant an Authority to Deal (ATD) with goods until it has been able to verify the particulars of the goods.

Cargo clearance delays have occurred where the person subject to the request for further information has supplied pro-forma documents because those documents are not reliable or do not provide sufficient information.

Attachment A to this Notice provides a list of information/documentation, which should be available for presentation to ACBPS on request. ACBPS may also request illustrative descriptive material if a further understanding of the goods is required. ACBPS may also request travel itineraries/documents to support claims of cash payments overseas.

To avoid cargo processing delays and potential sanctions, ACBPS encourages those making declarations to ACBPS to do more to ensure the veracity of those declarations.

If you have any questions about this Notice, please forward them to:
compliance1@customs.gov.au

[signed]
Anthony Seebach
National Manager Compliance Assurance Branch
6 September 2013

Attachment A

LIST OF COMMERCIAL DOCUMENTS AND EVIDENCE OF MONIES PRICE PAID

The following documentation should be available for presentation to ACBPS when requested:

Personal Importations/Exportations

Transport Details: HAWB/OBOL/Consignment Note

Order Details/Records: Order confirmation (Including online/Purchase order/arrangement emails)
Full invoice

Evidence of Payment: Receipt/Bank transfers/PayPal/EFT/Credit card or bank account statements/EBay transaction number

Permissions: Import/Export permits/details

Commercial Importations/Exportations

Transport Details: MAWB/HAWB/OBOL/Consignment Note
Packing list

Order details/records: Purchase order/ Contract of sale
Order confirmation/arrangement emails or online order confirmation
Commercial invoice

Evidence of payment: Letter of credit/bank transfers/receipt/PayPal/EFT/credit card or bank account statements
If ongoing trading/payment terms are in place, documents detailing those arrangements. Copies of past payments for like goods or evidence of value such as online sale web pages, suppliers' published pricelists or catalogues may provide supporting evidence.
If goods are free of charge, refer to <http://www.customs.gov.au/webdata/resources/files/ValuationofFree-of-chargeGoodsApril2011.pdf>
Evidence should be provided of what method of valuation was used and supporting documentation or information that was consulted.

Permissions: Import/Export permits/details

Concessional Treatment: Evidence to support eligibility. For example proof of (Where claimed) export when claiming 'Returned Australian Goods' concession.