



**Australian  
BORDER FORCE**

# Australian Customs Notice

## No. 2022/11

### Reporting obligations for goods exported for repair, alteration or renovation and subsequent re-importation

#### Export Requirements

Products that are not intended for sale must be reported to a non-merchandise trade Australian Harmonized Export Commodity Classification (AHECC) code on the export declaration. The quality of international trade statistics produced by the Australian Bureau of Statistics (ABS) is adversely affected if classified to merchandise trade AHECC codes. It is also likely to create a burden to reporters as a result of follow up activity by the ABS to confirm the respective merchandise or non-merchandise trade status of the goods.

The Australian Border Force (ABF) has the following requirements for classifying all goods exported for repair, alteration or renovation and subsequent re-importation:

- For each line of goods - the commodity classification code (Export Statistical Item) for the goods, as shown in the [AHECC](#) table on the ABS website. Goods that are being exported following sale must be classified to in-kind merchandise trade AHECC codes.
  - All goods not intended for sale (e.g. they are being repaired, returned for maintenance etc.) should be reported as non-merchandise trade (e.g. 9901.10). This includes goods that require an export permit to be obtained prior to export.
- If the goods are required by law to have an export permit (however described) - the numbers or codes identifying the required export permits, licenses, or other permissions along with a three-character permit prefix allocated by the ABF.
  - The export from Australia of goods subject to permit requirements, without a permit, is a contravention of section 233BAB(6) of the *Customs Act 1901* (Customs Act), namely, export Tier 2 goods, which carries a maximum penalty of a fine not exceeding 2,500 penalty units or imprisonment for 10 years, or both.
- A plain language description of the goods within the 'Goods Description' field sufficient to identify the nature of the goods at the level required for transport, banking, border classification or statistical purposes.
  - It is not acceptable to simply include a copy and paste of the AHECC description in this field if a more accurate description can be provided by way of the invoice or other commercial documentation.

## Accurate Export Data

Exporters must accurately complete all fields on an export declaration.

Accurate export data is crucial to the Government and the private sector for various reasons, including:

- Use of export entry data by the ABF when risk assessing outbound cargo to ensure that relevant border controls are maintained and that Government revenue is protected.
- Australian and overseas investors use export statistics to conduct market research and identify business opportunities.
- Export statistics are used to monitor and assess market share and trading patterns, and the subsequent compilation and dissemination of official international trade statistics.

There are provisions in the Customs Act that make it an offence to provide false and misleading statements to the ABF which may result in financial penalties or prosecution.

## Importing goods (including permit goods) that are being returned after repair, alteration or renovation

An import declaration is required for goods that have been sent overseas for repair or renovation and are returned to Australia. If the exported goods are not returning, it is the responsibility of the exporter (or agent) to amend the export declaration as soon as they know.

An import permit may also be required for the returning/replacement goods.

If a good is exported for repair but is upgraded or replaced with an entirely different good (either new or used) and the good that returns is no longer the good that was exported then the good must be imported as new, and duty and GST are owed, unless there are other eligible concessions.

## Enquiries

It is the responsibility of the exporter (or their agent) to report goods for export in accordance with section 113 and 114 of the Customs Act.

Department of Immigration and Border Protection Notice No. 2017/17 also reminds exporters and their agents about export reporting obligations.

More information about import and export requirements for permit goods can be found at [abf.gov.au](http://abf.gov.au)

[signed]

Kimberlee Stamatis

**Assistant Secretary**

**Customs and Trade Policy Branch**

**9 March 2022**