



Australian Customs Notice 2026/11

Customs treatment of goods, ships and aircraft travelling between mainland Australia and Australia's external territories

The purpose of this Notice is to clarify the customs treatment of goods, ships and aircraft which move between mainland Australia and Australia's external territories including reporting requirements and liability for customs duty.

Goods, ships and aircraft that move between mainland Australia and external territories

The Australian Border Force (ABF) administers customs legislation, on mainland Australia and across Australia's external territories, in accordance with customs rules that apply to each distinct part of the Commonwealth of Australia. This ensures:

- taxation arrangements that apply uniquely to goods imported into, or consumed on, Australia's external territories are maintained; and
- ongoing assessment of risk and continued compliance of all ships and aircraft that arrive in, or depart from, parts of the Commonwealth of Australia that pose the greatest risks to Australia's border security.

The effect of these arrangements is that the ABF is required to treat each of these territories as being foreign to one another and mainland Australia. For example, a good that moves from Norfolk Island to mainland Australia is treated as:

- an export from Norfolk Island, such that the exporter is generally required to complete export reporting requirements under the Norfolk Island customs legislation;
- an import into mainland Australia, such that the importer is generally required to complete import reporting requirements under the *Customs Act 1901* (Customs Act); and
- Ships and aircraft moving between Norfolk Island and mainland Australia are generally required to complete departing and arrival reporting required under the Customs Act and Norfolk Island customs legislation.

Scope of the *Customs Act 1901* and other customs legislation

Customs legislation consistent with the Customs Act and relevant regulations may apply to Australia's external territories.

Section 6 of the Customs Act excludes Australia's external territories from the application of the Customs Act. This means that the Customs Act does not directly apply, on each external territory, to:

- goods imported to, or exported from, an Australian external territory, or
- ships and aircrafts arriving at, or departing from, an Australian external territory.

Although the Customs Act does not apply directly to Australia's external territories, separate Territory legislation may apply a modified version of the Customs Act to goods, ships and aircraft on some external territories under other Australian laws. That legislation is outlined in the below table.

Christmas Island	Norfolk Island	Cocos (Keeling) Islands
<i>Customs Ordinance 1993 (CI)</i>	<i>Norfolk Island Customs Ordinance 2016</i>	<i>Customs Ordinance 1993 (C.K.I.)</i>
<p>Border controls and reporting requirements consistent with the Customs Act apply to goods imported into, or exported from, Christmas Island.</p> <p>Customs duties are not assessed on goods imported into Christmas Island.</p> <p>Goods imported into mainland Australia from Christmas Island <u>may</u> be duty exempt if they are the manufacture or produce of Christmas Island.</p>	<p>Border controls and reporting requirements consistent with the Customs Act apply to goods imported into, or exported from, Norfolk Island.</p> <p>Customs duties are not assessed on goods imported into Norfolk Island.</p> <p>Goods imported into mainland Australia from Norfolk Island <u>may</u> be duty exempt if they are the manufacture or produce of Norfolk Island.</p>	<p>Border controls and reporting requirements consistent with the Customs Act apply to goods imported into, or exported from, Cocos (Keeling) Island.</p> <p>Customs duties are not assessed on goods imported into Cocos (Keeling) Island.</p> <p>Goods imported into mainland Australia from Cocos (Keeling) Islands <u>may</u> be duty exempt if they are the manufacture or produce of Cocos (Keeling) Island.</p>
Coral Sea Islands	Australian Antarctic Territory (AAT)	Heard Island and McDonald Islands
No separate customs legislation applicable to the Coral Sea Islands (including Willis Island)	No separate customs legislation applicable to the AAT	No separate customs legislation applicable to Heard Island and McDonald Islands
The ABF does not administer border controls on the Coral Sea Islands for goods imported	The ABF does not administer border controls on the AAT, for goods imported into the AAT, or exported from the AAT.	The ABF does not administer border controls on Heard Island and McDonald Islands for goods

<p>into, or exported from, the external territory.</p> <p>Goods imported into mainland Australia from the Coral Sea Islands are assessed for duties and taxes.</p>	<p>The Australian Antarctic Division, within the Department of Climate Change, Energy, the Environment and Water, administers a separate reporting regime for the movement of cargo into, and from, the AAT.</p> <p>Goods imported into mainland Australia from the AAT are assessed for duties and taxes.</p>	<p>imported into, or exported from, the external territory.</p> <p>Goods imported into mainland Australia from Heard and McDonald Islands are assessed for duties and taxes.</p>
--	--	--

Ashmore and Cartier Islands

No separate customs legislation applicable to the Ashmore and Cartier Islands

The ABF does not administer border controls on the Ashmore and Cartier Islands for goods imported into, or exported from, the external territory.

Goods imported into mainland Australia from Ashmore and Cartier Islands are assessed for duties and taxes.

For further information on vessels undertaking voyages to Ashmore and Cartier Islands, please refer to [Australian Customs Notice No. 2024/38](#).

The above table is not an exhaustive list of legislative requirements for the movement of goods, ships and aircraft travelling between mainland Australia and Australia's external territories. The ABF recommends that importers, brokers, and ship or aircraft operators remain aware of their obligations under the Customs Act and distinct legislation that applies to Australia's external territories.

[signed]

Suzanne Ford

A/g Assistant Secretary

Customs and Trade Frameworks Branch

21 April 2026