



Australian
BORDER FORCE

Australian Customs Notice No. 2026/15

Reporting of certain break-bulk in the ICS to facilitate clearance

Purpose

The purpose of this Australian Customs Notice (ACN) is to set out an alternative reporting approach to clear certain break-bulk goods. This new approach seeks to reduce unnecessary double-handling of goods and facilitating efficient clearance through the supply chain.

There are circumstances where Community Protection Questions (CPQs) have different answers for a subset of a consignment, such as where a disassembled or unassembled good is classified to a single tariff subheading through the use of Rule 2(a) of Schedule 2 of the *Customs Tariff Act 1995* (Customs Tariff Act). In these circumstances, the ABF will accept the reporting of a single good across more than one line on a Full Import Declaration (FID). Therefore, allowing CPQs to apply differently to different parts of the same consignment.

This applies to goods meeting all the following conditions:

- The consignment consists of break-bulk goods; and
- The break-bulk goods arrive on the same vessel in more than one self-contained unit or package; and
- The gross weight of the entire consignment when round up to the nearest whole number is greater than 20 tonnes or the volume of the entire consignment when round up to the nearest whole number is greater than 20 cubic metres (CBM).

The quantity and value recorded on each line should be reported so that they are equivalent to if the consignment was reported on a single line. The owner of the goods, or their Licensed Customs Broker (LCB), should make use of generally accepted accounting principles when deciding how to ascribe quantity and value to each line.

Goods subject to a Tariff Concession Order, preferential rate of customs duty or other concessional rate of customs duty, should be recorded in the ordinary way for each line as if it was a single line. Similarly, any permits should be listed against each of the lines as if it was a single line.

Each line should adequately describe each portion of the consignment so that it can be easily identified by the ABF. See the example scenario at **Attachment A**.

Background

Break-bulk are a *consignment of cargo being transported in a non-containerised manner. Most break bulk consignments consist of self-contained units/packages such as cars or timber packs.*

Rule 2(a) of Schedule 2 of the Customs Tariff Act requires that:

Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

Generally, a good that is imported, including in unassembled or disassembled form, is entered on a single FID line when reported to the ABF. This ACN provides that where a break bulk consignment arrives on one vessel and is over 20 tonnes or a volume of 20 CBM, the consignment can be reported over more than a single line.

CPQs are asked about goods being imported when there is insufficient detail within the tariff classification. This is to ascertain the exact nature of the goods and to address Permit Issuing Authority or other community protection requirements. Answers to CPQs enable further risk assessment of the goods and determines what actions (if any) are required before the goods are cleared from customs control.¹

Compliance Approach

Importers and LCBs are reminded to keep records and commercial documentation in accordance with the requirements of the *Customs Act 1901* (Customs Act). Relevant records and documents may include, but are not limited to invoices, bills of lading, packing lists, testing and analytical results, tariff advice or precedents, and any relevant correspondence with the manufacturer, supplier, exporter or importer.

When following this guidance, quantities, descriptions and other information should be accurately reported to the ABF.

Where a short payment results from an incorrectly claimed concessional or preferential rate of customs duty, an importer may be protected from liability for an offence against subsection 243T(1) or 243U(1) of the Customs Act if they make a voluntary disclosure through a written error notice.

A voluntary disclosure must disclose fully, truthfully and voluntarily, the details of the FID and the nature of the errors. A disclosure is taken to be given involuntarily if an error notice is given after the ABF exercises powers under a customs-related law. Such ABF powers include verifying information in the statement (such as a 214AD notice), an infringement is served relating to the statement, or if proceedings have commenced in relation to the statement.

For more information, see the ABF webpage on [Voluntary disclosures \(abf.gov.au\)](http://abf.gov.au).

[Signed]

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Customs and Trade Frameworks Branch

21 May 2026

[Signed]

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20 May 2026

¹ [ABF Expectations when answering community protection/lodgement questions \(388KB PDF\)](#)

Scenario 1: Entry of goods across a single line

Dumperoo Pty Ltd is an importer of specialised mining machinery. They have received an order from Big Hole Mining Ltd for the delivery of a diesel-powered, off-road dump truck with a 10x10 wheel configuration with a gross vehicle weight of 60 tonnes. Their parent company in France, Dumperoo SA, has available a refurbished truck with a new bed and tyres and the order is placed for the goods to be delivered to Big Hole Mining Ltd.

Dumperoo Pty Ltd manages the logistic arrangements and due to the size, the goods are transported as break-bulk on the same vessel with the bed and tyres separate to the vehicle. The goods arrive at the port nearest to Big Hole Mining Pty Ltd in Australia at the same time and are discharged from the vessel.

The goods are entered on the FID with the goods listed on a single line. The goods are listed under Tariff Number 8704.10.00, as a *dumper designed for off-highway use*, and makes use of Tariff Concession Order 20176450. The quantity of goods imported is listed as one unit. The customs value is \$5,000,000.

The following CPQs identify that the consignment may include a remanufactured component.

657 BIOSECURITY: ARE THE GOODS USED OR SECONDHAND OR HAVE THEY BEEN FIELD TESTED OR COMMERCIALY REMANUFACTURED?

67 BIOSECURITY: ARE THE GOODS USED OR SECONDHAND OR HAVE THEY COME INTO CONTACT WITH EARTH OR SOIL?

As the goods are entered across a single line, the importer must answer 'yes' and the entire consignment may be directed for further inspection and/or treatment to meet Australia's biosecurity requirements. Dumperoo Pty Ltd is required to move the entire consignment to the limited space at an Approved Arrangement facility, necessitating multiple handling steps and impacting the capacity of that facility.

Scenario 2: Entry of goods across two lines

In the above situation, the goods are entered on the FID on two lines.

The goods are entered across two lines in the FID using Tariff Number 8704.10.00, as a *dumper designed for off-highway use*, and Tariff Concession Order 20176450 across both lines.

The goods are separated across two lines as:

- Part A – new – 10x10 Dumperoo diesel off-road dump truck – bed and tyres
- Part B – refurbished – 10x10 Dumperoo diesel off-road dump truck – no tyres or bed

Further information is also included in the Goods Description field alongside a meaningful description of the goods. For the quantity, the business allocates two-third of the quantity and three-quarters of the value to the refurbished material. The remainder is allocated to the line covering the new tyres and bed.

As the goods are separate across two lines when the CPQs are raised, Dumperoo Pty Ltd can answer 'yes' to the line that is related to refurbished goods and 'no' for the remainder.

Instead of the entire consignment being directed for further inspection and/or treatment, only those that are refurbished in the line 'Part B – refurbished' are directed to the facility for inspection and/or treatment.