Australian BORDER FORCE

Australian Customs Notice No. 2026/18

Preventing Piggybacking: Expectations of Licensed Customs Brokers

The Australian Border Force (ABF) continues to identify risks associated with piggybacking, where a person or entity uses another business's identity or details, including an Australian Business Number (ABN), without authority in connection with imported goods.

Such conduct conceals the true importer, compromises cargo and trade transparency, and facilitates the importation of illicit goods. It may also expose the legitimate business whose identity has been misused to unwarranted regulatory scrutiny, financial exposure, and reputational harm.

Licensed customs brokers play a critical role in maintaining the integrity of Australia's border controls. When acting for clients and lodging import declarations, brokers are expected to take reasonable steps to verify the importer's identity, assess the reliability of information provided, and not lodge declarations where concerns remain unresolved. A licensed customs broker who intentionally, recklessly, or negligently facilitates piggybacking may be subject to administrative or enforcement action, including suspension or cancellation of their broker licence.

This notice supplements Australian Customs and Border Protection Notice No. 2014/52 and provides further clarification of the ABF's expectations of Licensed Customs Brokers in relation to due diligence, including documentary verification, and the appropriate use of a Customs Client Identifier (CCID).

Where Piggybacking Is Suspected

A licensed customs broker **must not** lodge an import declaration in the name of an importer where there are reasonable grounds to suspect that the importer's identity has been used without authority.

Where a broker becomes aware of suspected piggybacking, ABN fraud, or identity theft, the matter should be reported to Border Watch as soon as practicable via online webform at borderwatch.gov.au. For imminent reports, brokers can access the dedicated hotline 1800 06 1800, available 24 hours a day, seven days a week.

Border Watch operates in accordance with *Privacy Act 1988*, the Australian Privacy Principles, and the Department of Home Affairs' Privacy Policy, to ensure personal information is always managed appropriately. All information reported to Border Watch is treated confidentially and managed securely.

The ABF expects brokers to conduct appropriate due diligence before lodging an import declaration.

Heightened caution is warranted where the named importer is an accredited trusted trader, as misuse of that importer's identity may exploit streamlined processes, presenting additional compliance and border integrity risks.

Where concerns arise that the named importer is not the true party to the transaction, further enquiries should be undertaken.

This includes taking reasonable steps to:

- verify the importer's identity;

- confirm that the person providing instructions is authorised to act on the importer's behalf; and
- ensure that the information to be declared is truthful, accurate, and complete.

If those enquiries do not satisfactorily resolve the concern, **the declaration must not be lodged**. If the concern is resolved and the declaration can be made using the correct importer details, lodgement may proceed.

Due Diligence Expectations

To identify and address potential piggybacking risks, due diligence measures should include, but are not limited to:

- checking that email addresses used in correspondence align with the importer's official domain name, rather than generic email service providers;
- confirming the client's identity and business activities;
- undertaking additional verification where a client is new to the broker, or where there are unexplained changes to delivery details, contact information, consignee details, or other consignment information for an existing client, particularly where such changes are communicated through unfamiliar or unauthorised channels;
- validating that delivery addresses correspond to genuine business locations;
- obtaining, reviewing, and retaining commercial documentation, including invoices, packing lists, and purchase orders;
- requesting evidence of payment, such as bank transfer records or remittance advice, to support the declared transaction value;
- contacting relevant parties, such as the supplier/consignor, manufacturer, or the nominated consignee, to corroborate shipment details;
- identifying and addressing gaps or omissions in information, including where documentation or details provided are incomplete; and
- assessing the commercial rationale for the arrangement, including whether the surrounding circumstances are unusual, inconsistent, or difficult to verify.

Where information is inconsistent, unusual, incomplete, or difficult to verify, further enquiries should be undertaken before deciding whether lodgement is appropriate.

Assessment of Supporting Documentation

As part of the due diligence undertaken before lodgement, brokers should review the documents supporting the consignment to ensure they are reliable and consistent with the proposed declaration. Relevant documents may include invoices, packing lists, purchase orders, transport documents, payment records, and any letter of authority to act on behalf of the named importer.

In reviewing the supporting documentation, brokers should consider whether it is genuine, complete, and free from inconsistencies or other features that raise concerns as to its authenticity or reliability.

Specific attention should be given to verifying that any letter of authority is valid, genuine, and consistent with the identity and details of the named importer. Additional scrutiny may be appropriate where documents show:

- mismatched names, addresses, ABNs, or contact details;
- unexplained differences in value, quantity, description, or freight cost;
- signs of alteration, fabrication, or recent creation;
- weak or missing links between the goods and the stated importer; and/or
- incomplete, generic, or otherwise questionable authority documents.

If the documentation does not satisfactorily support the declaration, the declaration should not be lodged.

Appropriate Use of CCIDs

CCIDs are an important control in maintaining the integrity and traceability of imported goods. They are intended to facilitate the reporting of imported goods for persons or entities that do not have an ABN, or who do not use an ABN for the relevant transaction. They should not operate as a substitute for the correct importer details or in circumstances involving the unauthorised use of another business's identity or ABN.

Misuse, or inappropriate creation of, CCIDs compromises the integrity of reporting where a CCID is used or created in a way that does not accurately identify the true importer or party responsible for the goods. Examples of such misuse or inappropriate creation include, but are not limited to:

- using a CCID associated with another entity, including in circumstances that may amount to "piggybacking" on that entity's customs client identity;
- reporting goods under a CCID where the true importer, including the importer's ABN where applicable, should instead be declared;
- applying a CCID to goods that are not properly connected to the relevant transport or commercial documentation; or
- creating a new CCID unnecessarily or improperly to facilitate piggybacking, conceal the true importer, obscure relationships between entities, avoid linkage to existing compliance history, or avoid regulatory scrutiny.

Such conduct may result in the ABF considering regulatory, enforcement or disciplinary action, having regard to the seriousness, frequency and impact of the conduct. This may include warning or issuing an Infringement Notice, and, for more serious or recidivist matters, referral to the National Customs Brokers Licensing Advisory Committee (NCBLAC) for review and consideration of possible suspension or cancellation of the customs broker's licence.

Ongoing Awareness and Record Keeping

Brokers should apply sound professional judgement when assessing the information and documentation provided to them, including those from third parties such as freight forwarders. Where inconsistencies, anomalies, or other indicators of risk remain unresolved, lodgement should not proceed.

In support of that judgement, it is essential that appropriate records are kept of the reasonable steps taken to verify importer identity, confirm authority to act, assess supporting documentation, and determine whether lodgement was appropriate.

It is also important that appropriate internal controls are maintained to safeguard the broker's systems and identifying details against unauthorised access or use.

Brokers are encouraged to keep up to date with piggybacking risks and due diligence expectations, including through relevant Continuing Professional Development material.

[signed]

Sarah Marshall

Commander

Customs and Trade Compliance Branch

10 August 2026