



Australian
BORDER FORCE

Goods Compliance Update

2023 Wrap-up



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Foreword

A message from Tony Smith, Assistant Commissioner, Customs Division

Welcome to the final 2023 edition of the Australian Border Force (ABF) Goods Compliance Update (GCU). This issue highlights the productive relationship between government and industry. It also includes section updates and industry guidance, which provide many insights into ABF's compliance focus areas. We encourage you to take note of these updates to ensure your business' continuing compliance. We hope you enjoy this edition and encourage feedback and ideas to be submitted to the Goods Compliance mailbox.

ABF Commissioner Michael Outram attended the World Customs Organization (WCO) in Brussels in June 2023, where he presented a concept note *"Strengthening Customs - Industry Resilience."* This was developed in collaboration with the WCO Asia/Pacific Private Sector Consultative Group, which is comprised of Authorised Economic Operators (AEO) from across Asia/Pacific and which acts as a conduit between the region and industry partners.

The development of this concept note demonstrates the constructive relationship between Customs and industry, a strength I believe is further evidenced in the outcome of Operation TIN CAN. Organised by the ABF, WCO and the UN Office on Drugs and Crime, the operation led to the seizure of 98 tonnes of cocaine. This was a record-breaking success, and one that could not have been achieved without industry's support.

In an exciting development, the ABF has also partnered with the WCO on a capacity building program to increase awareness of criminal infiltration and exploitation. Earlier this year, the



Commissioner met with WCO Secretary General Kunio Mikuriya in Perth to sign a joint agreement. Through national Operation JARDENA, the ABF has validated that international criminals are an insidious threat to global cargo supply chains. For the first time since joining the WCO in 1961, we will be working directly with the WCO and industry on a global project, looking to build on recent WCO-led operational success.

In August, we hosted the 2023 Australian Trusted Trader Symposium in Melbourne. The annual symposium is one of the ABF's biggest opportunities to engage with industry, and our team did an amazing job hosting another successful event. Events like the ATT Symposium remind me of the importance of engaging with industry in a face-to-face forum.

Tony Smith
Assistant Commissioner, Customs Division
Australian Border Force

Feature Articles

ABF Supporting Women and Supply-Chain Security




Image: APEC SSCP delegates (including Kelly Knight in the front right) at the APEC SSCP meeting (Source: ABF)

On 3–5 August 2023, Counsellor Benjamin Honey and Liaison Officer, Kelly Knight, represented ABF at the Asia Pacific Economic Cooperation (APEC) Second Meeting of the Sub-Committee on Customs Procedures (SCCP) in Seattle. APEC is a regional forum of 21 Asia–Pacific economies.

While unable to attend in person, ABF Commissioner Outram gave a virtual address on Women in Trade for the closing of the APEC Customs Business Dialogue, which was attended by Customs officials and industry partners.

The Commissioner praised the United States, serving as APEC Chair, for spotlighting this critical topic. Addressing the group, he stated that empowering women in trade is not just a matter of human rights but also a strategic and economic imperative, fostering innovation, competitiveness, and sustainable growth. The Commissioner went on to highlight three compelling reasons for the importance of increasing women in trade:

- fairness, as every individual deserves equal opportunities and fair compensation;
- socio-economic benefits, as gender equality enhances economic development and competitiveness; and
- improved workplace efficiency, with gender diversity linked to better decision-making.



The Commissioner lauded APEC's efforts to support Women in Trade, including the [*La Serena Roadmap for Women and Inclusive Growth*](#). He also shared Australia's commitment to promoting equality in the ABF and fostering diversity and inclusion in the region through programs and partnerships.

The call to action was clear: break down barriers, create an inclusive trading environment, and ensure the full recognition and celebration of women's contributions in trade.

During the SCCP meeting, ABF representatives gave updates or presentations on several key issues, including container tampering, which often occurs when criminals employ the 'rip-on/rip-off' methodology.

A 'rip-on/rip-off' is an importation methodology. With this method illicit goods (typically narcotics) are placed inside a cargo container, separate from the manifested container contents ('rip-on'). Containers can be accessed by complicit persons working in the cargo supply chain – duplicate container seals can also be stored inside so the rip-off team can replace the seals after removing the contraband. The illicit goods are then removed at the destination ('rip-off').

Counsellor Benjamin Honey spoke to the results of an Australia-led APEC survey on container tampering, developed and disseminated to APEC economies. All but one respondent indicated contraband hidden in goods was cause for concern – highlighting the systemic nature of the problem. This aligns with the United Nations Office of Drugs and Crime and World Customs Organization (WCO) reporting on the issue, who have identified an exponential growth in this method, across the world. ABF's response to the problem – including National Operational JARDENA and our leading role in WCO Operation TIN CAN were also highlighted.

Overall, ABF attendance provided a valuable opportunity to connect with other APEC economies to discuss current issues and solutions for Customs agencies in the Asia-Pacific region.

2023 Australian Trusted Trader Symposium

On 22 August 2023, the ABF held the sixth annual Australian Trusted Trader (ATT) Symposium at the Melbourne Convention and Exhibition Centre. At the symposium, over 250 people from the Trusted Trader network met face-to-face to participate in a number of presentations, workshops and networking opportunities. As of 4 December 2023, the Trusted Trader network comprised 930 accredited Trusted Traders. The program accredits Australian businesses with compliant trade practices and a secure supply chain. Once accredited, businesses have access to a range of benefits that simplify their customs processes.

As a key element of the 'seat at the table' benefit, ATT Symposiums are designed to celebrate the continued success of the ATT program and to transmit strategic updates to industry. The 'seat at the table' benefit gives Trusted Traders the opportunity to partner with the ABF on initiatives related to industry, as well as engage with key government decision makers and influence the trade environment of the future.

In his opening address, Deputy Commissioner National Operations Tim Fitzgerald, affirmed the ABF's commitment to advancing the ATT program. This advancement will see the program continue to promote trade facilitation and deliver on supply-chain security outcomes. Importantly, it will also look to increase the mutual value derived from the partnership between customs and industry.

The symposium featured workshops which provided Trusted Traders with the opportunity to increase their knowledge of critical topics such as supply chain resilience, the Simplified Trade System, and trade-based money laundering. Trusted Traders were also able to utilise conversation booths, in which they could speak directly with trade facilitation and enforcement subject matter experts. Several Trusted Traders also took the opportunity to speak directly with their Account Managers.

Assistant Commissioner Customs Tony Smith delivered the closing remarks, once again emphasising the importance of the working partnership between industry and government: "Over the years the program has matured to become a core function of the ABF," said Assistant Commissioner Smith. "The journey has not always been easy but it has highlighted both the benefits and the challenges faced by business and government as we develop alternate methodologies to achieve common objectives."

The feedback received from both industry and government on the symposium was overwhelmingly positive. Post-event survey results indicate that 90.5 per cent of respondents were either satisfied or very satisfied with the event. This demonstrates the importance of the ABF-industry partnership in co-designing the border of the future.



Images: 2023 ATT Symposium Plenary Hall during Welcome Address; and Networking between an ABF officer and delegate of a Trusted Trader (Source: ABF)

Customs Division Partners with Macquarie University in the Fight against Trade Crime



Image: ABF Inspector Lauren Hollington and Macquarie University Tutor Peter Siomos congratulating the first group of PACE students after the presentation of their project findings (Source:ABF)

In June of 2023, officers from ABF Customs Division's Trade Risk and Enforcement team visited Macquarie University in western Sydney for a student presentation on the threats posed by trade-based money laundering (TBML) in the Pacific region.

The final year students from the university's Department of Security Studies and Criminology undertook the research project as part of Macquarie University's PACE (Professional and Community Engagement) program. The group was mentored by officers from the ABF's Border Related Financial Crimes Unit (BRFCU), with assistance from the Illicit Trade Unit. This is the second collaboration between ABF and the PACE program, with the first group successfully completing an analysis of Global Illicit Trade Trends in late 2022.

The students' research evaluated the trade environment in the Pacific region and key TBML typologies including phantom shipments, over/under invoicing and carouselling of consignments.

If you have any concerns or reports relating to these methodologies or issues relating to TBML or illicit financial flows please report them to Border Watch; [Border Watch Online Report \(homeaffairs.gov.au\)](https://www.homeaffairs.gov.au/border-watch), requesting a referral to the BRFCU team.

Course manager Dr Alex Simpson, senior lecturer in Criminology at Macquarie University, emphasised the value of the students working with Government and industry on complex real-world problems. It is a process that benefits students' development while also providing a useful research product at no cost to ABF. Dr Simpson thanked the ABF for supporting the PACE program, stating that without ABF engagement this "unit could never work and I know just how much the students benefit from working with people such as yourselves."

If you have ideas for a potential project area for future consideration by a student group, which may involve a collaboration between ABF, industry and the students, please contact Lauren at itradeunitnsw@abf.gov.au.

Industry Engagement Update

May 2023

In May, the National Committee on Trade Facilitation discussed a number of Budget outcomes for 2023. This saw a commitment to STS reforms, across a number of government agencies, from the Australian Government. Outcomes allow for government agencies to continue developing and prioritising regulatory, process, data and digital reforms. Australia is focused on streamlining customs processes, creating trading efficiencies for governments and businesses, including removal of unnecessary requirements for paper forms and documents. This commitment also extends to Austrade's Trade Information Service, known as the Go Global Toolkit, which will continue to support exporters.

The impacts of international agreements regarding trade modernisation and digital agreements is acknowledged, noting that the digital economy has increased rapidly in recent years, with the global economy being more interconnected. The use of digital technologies is important to Australia's economy in reaching new consumers and markets, and for consumers accessing new products and services. Australia continues to engage in several digital trade rule negotiations, including the Indo-Pacific Economic Framework (IPEF), the Joint Statement Initiative on E-Commerce in the World Trade Organization, the Australia-European Union Free Trade Agreement and the India-Australia Comprehensive Economic Cooperation Agreement.

August 2023

The Trade Facilitation Initiatives Working Group and the Trade Technology Working Group met in August. The ABF's Single Trade Environment Foundations Project team are exploring options to enable incremental transition of the Integrated Cargo System (ICS) mainframe to a cloud-based platform. Four pilot projects, which will assist the ABF to identify what is possible and assisting to understand our system's capabilities, are being undertaken:

- Identity pilot: explore ways to align with a Trusted Digital Identity Framework (TDIF).
- Industry User pilot: explore a contemporary user interface (UI) for submitting trade information, targeted at small and casual traders.
- Industry Application Programming Interfaces (API) pilot: explore ways to provide industry participants with greater access to existing trade information through strategic APIs.
- EDI Modernisation pilot: transition Electronic Data Interchange for Administration, Commerce and Transport (EDIFACT) messaging from the current legacy Customs Connect Facility (CCF) to a cloud-based platform.

The Digital Verification Platform (DVP) initiative, enabling digital trade documents to be converted into Verifiable Credentials (VCs), aims to address barriers to efficient trade caused by document assessment and verification delays where the validity of the document, its contents, or the issuer is in question. It is designed to support interoperability with paper to allow seamless transitions from legacy processes. Once issued on the DVP, VC can be verified by any authority or trade entity worldwide with confidence, confirming the issuer, validity and content of the trade document. Original documents will need to be validated by the issuing authority. This will necessitate the implementation and use of a trust system with the authority.

September 2023

In September, the Trade and Goods Compliance Advisory Group met, providing an overview of the status of the European Union (EU) Carbon Border Adjustment Mechanism (CBAM). The CBAM is an EU fee that will be imposed on carbon intensive products produced outside of the EU, such as iron, steel, cement, aluminium, fertilisers and electricity. Implementation of the CBAM will be transitioned from 1 October 2023 through to 31 December 2025. During the transition phase, no charges will be applied to Australian exports to the EU; however, there will be a requirement to report on direct and indirect emissions embedded in the production of in-scope products. The CBAM will take full effect in January 2026. Australia has been engaging with the EU through multiple channels.

October 2023

In October, the Industry Engagement team facilitated the National Sea Passenger Facilitation Committee (NSPFC), which met for the first time since 2020. The purpose of this forum is to facilitate a constructive Government-industry exchange of views on sea passenger facilitation issues that are operational, legal or policy related in nature. Discussions included, but were not limited to; the Maritime Traveller Processing Committee; First Port of Entry/Exit, Border Agency Resourcing including en-route clearances; and Efficiencies for Sea Passengers.

Most Recent Industry Engagement Events

Date	Event	Purpose	Outcomes
Wednesday 22 November 2023	National Committee on Trade Facilitation	The NCTF provides a forum for government and industry stakeholders to discuss strategic issues relating to trade facilitation affecting Australian industry stakeholders in the international trade environment, including but not limited to, emerging areas of risk and benefits and international best practice and standards.	Members were briefed in relation to the progress of implementation of the Government's STS agenda and the importance of continued collaboration between the STS Taskforce, ABF and industry to address all complexities. Members discussed the role of the NCTF in supporting trade modernisation, and introduced industry perspectives on the future of trade, with geopolitical (especially technological) competition; environmental sustainability; supply chain resilience; trade digitalisation and simplification; and trade diversification as the most influential factors. A discussion regarding lessons learnt from the introduction of ICS was held, with a number of factors for successful implementation being identified. Members were updated on Australia's future trade agreement submissions currently with the World Trade Organisation for consideration.

Thursday 23 November 2023	Trade Facilitation Initiatives Working Group and Trade Technology Working Group	These forums enable relevant government and industry stakeholders to discuss and collaborate on initiatives to reform and modernise how goods flow through Australia's international supply chain; and to discuss business outcomes sought through technology initiatives, reforms and projects.	Members discussed the future role of border intermediaries and noted the challenges facing industry including economic downturns; increasing trade volumes; an ageing workforce; and attraction and retention concerns for the Licensed Customs Broker (LCB) profession. An overview of the Regulatory Sandbox Legislation was provided, with an update on the progress of the legislation, the phased approach to trials and an overview of the stages in the sandbox process. New models to improve import declarations and supply chain risk mitigation were presented by members, followed by a discussion on digitalisation of unaccompanied personal effects.
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If you would like more information, please email the team at industry.engagement@abf.gov.au.

Trade and Tariff Policy Update

Important Notices

The Trade and Tariff Policy team have been busy with several important changes including:

- An extension of the additional duty of 35 per cent on goods that are the produce or manufacture of the Russian Federation (Russia) or Belarus to 24 October 2025 ([ACN 2023/42](#)).
- The Japan-Australia Reciprocal Access Agreement entered into force including relevant by-laws under Item 10 and Item 11 of Schedule 4 ([ACN 2023/37](#)).
- An extension of duty-free access for goods that are the produce or manufacture of Ukraine until 3 July 2024 ([ACN 2023/29](#)).
- A new item was created in Schedule 4 to provide a 'Free' rate of duty for goods for use in connection with international sporting events ([ACN 2023/31](#)) with the first by-law applying to the FIFA Women's World Cup 2023 (FWWC).
- The replacement of 70 by-laws subject to sunset with by-laws consolidated in a new Customs By-Laws 2023 ([ACN 2023/13](#)).
- Amended a concessional item in schedule 4 to cover the Agreement between the Government of Australia and the European Space Agency for a Co-operative Space Vehicle Tracking Program ([ACN 2023/14](#)).

Australia is now party to 18 Free Trade Agreements (FTAs) following the entry into force of the Australia-India Economic Cooperation and Trade Agreement (ECTA) and the Australia-United Kingdom Free Trade Agreement (A-UKFTA).

On 1 January 2023, parties under the Regional Comprehensive Economic Partnership Agreement (RCEP) started using the 2022 Harmonized System for the agreement's Product Specific Rules of Origin.

On 1 October 2023, [ACN2023-43](#) was signed that simplified the approach that importers and their licensed customs brokers may take when they identify minor discrepancies on Certificates of Origin (CoO) issued under free trade agreements. Importantly, traders may self-assess a CoO and only need to take note of the discrepancy in their records rather than seek to resolve each discrepancy on a shipment-by-shipment basis.

Several additional parties joined Australia's in force plurilateral FTA's including Indonesia and the Philippines under RCEP and Brunei Darussalam, Chile and Malaysia under the Comprehensive Partnership for Trans-Pacific Partnership Agreement (CPTPP).

Assistant Minister for Foreign Minister Affairs, Tim Watts, signed the second protocol to amend the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) and Assistant Minister for Trade Senator Tim Ayres, signed the Accession Protocol for the United Kingdom to join the CPTPP.

Update of the ABF 'Free Trade Agreements' Web Pages

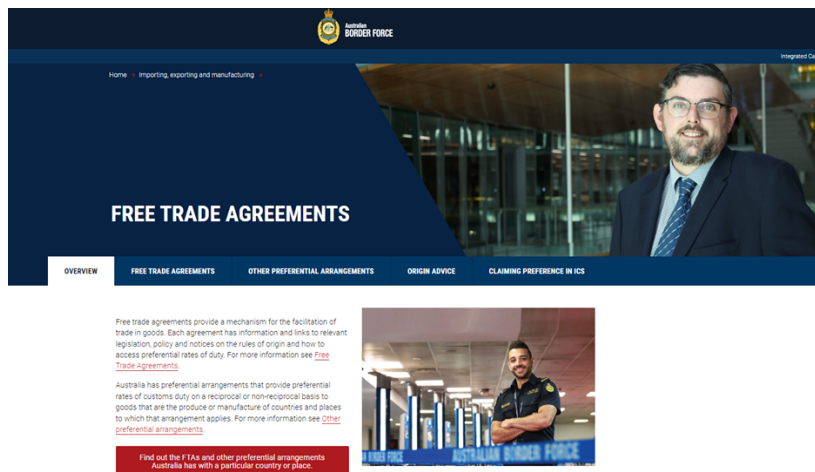


Image: Free Trade Agreements page of ABF Website (Source: ABF)

The ABF has overhauled the layout of the webpages related to FTAs and other preferential arrangements due to the growing number of FTAs.

Australia now has 18 in-force FTAs and 11 other arrangements. The new FTA webpage now includes tabs across the top of the screen that separate FTAs, Other Preferential Arrangements, Origin Advice and Claiming Preference in the ICS.

Importantly, two guides that were originally PDF documents are now webpages, [Origin Advice](#) and [Claiming Preference in the Integrated Cargo System](#). The tables found in Claiming Preference in the Integrated Cargo System can assist traders identify relevant codes when entering goods under a particular FTA or arrangement into the ICS.

New search functionality to find FTAs and other preferential arrangements Australia has with a particular country or place

With the growing number of FTAs and other arrangements, it can be difficult to identify which may apply to a particular country or place. For instance, importers of goods from Malaysia may consider up to six different arrangements. However, given that AANZFTA, CPTPP and the Malaysia-Australia Free Trade Agreement all provide 'Free' rates of duty; the importer may focus on the rules under a particular agreement including the documentation requirements or the product specific rules of origin.

The new search feature (accessed via this [link](#)) will allow users to identify those that a particular country or place has with Australia.

The ABF welcomes comments and suggestions on how we can improve the functionality of the ABF website. Please submit any comments and/or suggestions for the ABF FTA webpages to tradeagreements@abf.gov.au.



Tariff Concessional Item 9 – Goods of International Organisations

On 31 March 2023, Item 9 of Schedule 4 was amended to cover the [Agreement between the Government of Australia and the European Space Agency for a Co-operative Space Vehicle Tracking Program](#).

This arrangement is established through [Notice of Intention to Propose Customs Tariff Alterations \(No. 1\) 2023](#).

Customs By-law No. 2300108 prescribes goods for new paragraph (c) of revised item 9 and will apply retrospectively to goods imported from 1 December 2022. The by-law will be included in the [Customs \(International Obligations\) By-laws 2023](#). Any future by-laws made to give effect to an international agreement will be added to this instrument.

Further information can be found in [ACN 2023/14 Tariff Concessional Item 9 – Goods of International Organisations](#).

Customs Tariff By-laws sunseting on 1 April 2023

On 1 April 2023, almost 70 by-laws subject to sunseting were repealed and replaced with by-laws consolidated in a new [Customs By-Laws 2023](#).

The majority of the Customs Tariff By-laws made in 2013 were due to sunset on 1 April 2023 sunset. Under the Legislation Act 2003, all legislative instruments, including by-laws, are repealed automatically or 'sunset' after 10 years unless action is taken to preserve their effect by remaking them.

The new approach to making by-laws will have no effect on how by-laws appear or are entered in the Integrated Cargo System (ICS).

From 1 April 2023, importers will need to enter the new by-law number (being the by-law number set out under the applicable section of the [2023 By-Laws](#)) to access the tariff concession as the old by-law number will no longer be available for import declarations made on or after this date.

Further information can be found in [ACN 2023/13 - Customs Tariff By-laws sunseting on 1 April 2023](#).

Extension of the Temporary Duty Reduction for Goods from Ukraine

On 29 June 2023, duty-free access for goods that are the produce or manufacture of Ukraine was extended until 3 July 2024. See [ACN 2023/29](#) for further details.

The original measure applied the duty reduction to eligible goods that entered home consumption in Australia on or after 4 July 2022. It applied for a period of 12 months and was due to end at the end of 3 July 2023. The measure has been extended for a period of 12 months to the end of 3 July 2024.

This arrangement is established by [Notice of Intention to Propose Customs Tariff Alterations \(No.2\) 2023](#).

The arrangement is based on the rules for the Australian System of Tariff Preferences (ASTP) and inputs from developing countries may be used in determining whether goods are the produce or manufacture of Ukraine. However, this arrangement does not allow inputs from Ukraine to count towards determining whether goods are the produce or manufacture of a developing country.

More details can be found in the [ABF guide Preferential Rules of Origin](#).

Goods for Use in Connection with an International Sporting Event

On 30 June 2023, new Item 59 to Schedule 4 (Item 59) of the Customs Tariff Act 1995 was established to provide a 'Free' rate of duty for goods for use in connection with international sporting events ([ACN 2023/31](#)).

This arrangement is established through [Notice of Intention to Propose Customs Tariff Alterations \(No.3\) 2023](#).

Item 59 provides a 'Free' rate of customs duty to goods "for use in connection with international sporting events" to which the Australian Government has agreed to provide a customs duty concession.

Further information can be found in [ACN 2023/31 New Concessional Item 59 and By-laws for Items 17 and 59 to Schedule 4 of the Customs Tariff Act 1995](#).

The first by-law under Item 59, By-law No. 2320518 provides a 'Free' rate of customs duty for certain goods imported by FIFA and related entities for the FIFA Women's World Cup 2023 (FWWC). The complete text of the by-law, including conditions and entities that qualify for the by-law, is at Attachment A, [ACN 2023/31](#).

Japan-Australia Reciprocal Access Agreement

On 13 August 2023, the [Agreement between Australia and Japan Concerning the Facilitation of Reciprocal Access and Cooperation between the Australian Defence Force and the Self-Defence Forces of Japan](#) (also known as the Japan-Australia Reciprocal Access Agreement) entered into force including relevant by-laws under Item 10 and Item 11 of Schedule 4 of the Customs Tariff Act 1995.

The Agreement is a Status of Forces Agreement for the purposes of Item 10 and 11 of Schedule 4 of the Customs Tariff Act 1995. At entry into force of the Agreement, certain goods will be eligible for a 'Free' rate of customs duty and a Goods and Services Tax (GST) exemption at the time of entry into home consumption.

More details can be found in [ACN 2023/37 Agreement between Australia and Japan concerning the Facilitation of Reciprocal Access and Cooperation between the Australian Defence Force and the Self-Defence Forces of Japan](#).

Under the Agreement, goods are also exempt from the payment of Import Processing Charge (IPC) under certain conditions. Further information can be found in [ACN 2023/36 Exemption from Import Processing Charges for Goods Imported under Status of Forces Agreements](#).

Further extension of the additional customs duty on Russian or Belarusian goods

On 22 September 2023, the additional duty of 35 per cent on goods that are the produce or manufacture of the Russian Federation (Russia) or Belarus was extended for an additional 24 months to 24 October 2025. [See ACN 2023/42 - Further extension of the additional customs duty on Russian and Belarusian goods](#) for further details.

This arrangement is established by [Notice of Intention to Propose Customs Tariff Alterations \(No. 4\) 2023](#). There are limited exceptions for goods that are the produce or last place of manufacture of Russia or Belarus to pay the additional 35 per cent duty. Such goods may only claim concessional treatment under Schedule 4 concessional items 9, 10, 14, 15, 16, 17, 18, 19, 20 or 25. Tariff concession orders cannot be claimed for these goods.

Goods that were entered for home consumption between 25 April 2022 and 24 October 2022 and were unable to claim concessional treatment under Schedule 4 concessional items 9, 10, 14, 15, 16, 17, 18, 19, 20 or 25, for which they would otherwise have been eligible, are eligible for a refund of customs duty.

[ACN 2022/45 – Extension of the additional customs duty on Russian and Belarusian goods](#) details how importers and their brokers must comply with these requirements.

Free Trade Agreement Update

Australia-India Economic Cooperation and Trade Agreement (ECTA)

The Australian-India Economic Cooperation and Trade Agreement (ECTA) entered into force on 29 December 2022.

ECTA was re-referred to the Joint Standing Committee on Treaties (JSCOT) on 1 August 2022 and [JSCOT Report 202](#) published on 18 November 2022 included Recommendation 3 that *“The Committee supports the Australia-India Economic Cooperation and Trade Agreement and recommends that binding treaty action be taken”*.

The implementing legislation was subsequently considered and passed by Parliament and received the Royal Assent on 23 November 2022 with necessary regulations registered on 24 November 2022.

Further Information:

- [Customs Amendment \(India- Australia Economic Cooperation and Trade Agreement Implementation\) Act 2022](#)
- [Customs Tariff Amendment \(India- Australia Economic Cooperation and Trade Agreement Implementation\) Act 2022](#)
- [Customs \(Indian Rules of Origin\) Regulations 2022](#)
- [Customs Tariff Amendment \(India- Australia Economic Cooperation and Trade Agreement Implementation\) Regulations 2022](#)
- [Customs \(International Obligations\) Amendment \(India- Australia Economic Cooperation and Trade Agreement Implementation\) Regulations 2022](#)

To be entitled to ECTA preferential rates of customs duty on import into Australia, goods must be 'Indian originating goods'. These are goods that meet the requirements of Division 1JA of Part VIII of the *Customs Act 1901*.

Only goods entered for home consumption on or after 29 December 2022 may claim preferential rates of customs duty under ECTA.

Importers seeking to claim a refund for goods entered for home consumption on or after 29 December 2022 must meet the documentation requirements of ECTA. Where issues arise regarding obtaining a certificate of origin for goods exported from India prior to this date, but imported into Australia on or after 29 December 2022, importers should seek assistance from the Department of Foreign Affairs and Trade (DFAT) at: FTAOrigin@dfat.gov.au.

Documentary Requirements

A Certificate of Origin (COO) is the basis for claiming preferential rates of customs duty under ECTA unless the importer is an Australian Trusted Trader making use of the Origin Waiver benefit.

Certificate of Origin

An ECTA COO must be issued by an authorised issuing authority or body of the exporting Party. A written application for this document must be submitted by an exporter, producer or their representative.

A list of authorised issuing authorities and bodies can be found under *Claiming preferential rates of customs duty under ECTA* on [the ABF ECTA webpage](#).

The COO needs to meet the requirements of [Article 4.15 of the agreement](#). A COO must contain the data elements listed in [Annex 4A \(Minimum Information Requirements\)](#). The field Export Document Number in Box 12 of the COO only needs to be completed on a certificate of origin issued retrospectively.

While box 11 'Declaration by the exporter' must be completed, signed, and dated by the authorised exporter representative, if the COO is digitally signed by the exporter, then there is no need to sign it physically. In the case of COO issued by India there is no requirement to have a signature in this field if the COO is completed and issued through [India's Common Digital Platform for Issuance of Certificate of Origin](#).

Australia and India have prepared guidance on completing an ECTA certificate of origin which can be found at: <https://www.abf.gov.au/free-trade-agreements/files/How-to-complete-ECTA-COO.pdf>.

Australia and India have shared samples of the COO including [certificates of origin](#) and [retrospective certificates of origin](#) issued by India's Issuing Authorities.

Origin Waiver Benefit for Australian Trusted Traders

Australian Trusted Trader importers are not required to obtain or present a certificate of origin to claim preferential rates of customs duty under ECTA. This is in line with [ACN 2022/55](#). This benefit does not waive the need to meet the rules of origin or consignment provisions of ECTA.

For more information see [Origin Waiver Benefit](#).

Related Guide and Australian Customs Notices

Further details on importing goods under ECTA can be found on the ABF ECTA webpage: <https://www.abf.gov.au/importing-exporting-and-manufacturing/fta/free-trade-agreements/india>. This includes the guide [Australia-India Economic Cooperation and Trade Agreement \(ECTA\) Rules of Origin](#).

Australian Customs Notices:

- [2022/43 HS Codes, Origin Criteria and Other Information on Certificates of Origin under Australia's FTAs](#)
- [2022/55 Expansion of the Origin Waiver benefit for Australian Trusted Traders to the Australia-India Economic Cooperation and Trade Agreement](#)
- [2022/52 Australia-India Economic Cooperation and Trade Agreement – Entry into Force](#)

Further details of other benefits of the ECTA are available on the DFAT ECTA webpage: <https://www.dfat.gov.au/trade/agreements/in-force/australia-india-ecta>. DFAT also provides a [Guide to using ECTA to export and import goods](#).

Australia-United Kingdom Free Trade Agreement

The Australian Government has completed the necessary domestic processes for the Australian-United Kingdom Free Trade Agreement (A-UKFTA) and the A-UKFTA will come into force once the United Kingdom (UK) completes their domestic processes.

A-UKFTA was re-referred to JSCOT on 1 August 2022 and [JSCOT Report 201](#) published on 16 November 2022 included Recommendation 2 that “*The Committee supports the Free Trade Agreement between Australia and the United Kingdom of Great Britain and Northern Ireland and recommends that binding treaty action be taken*”.

The implementing legislation was subsequently considered and passed by Parliament and received the Royal Assent on 23 November 2022 and necessary regulations were registered on 24 November 2022.

Further Information:

- [Customs Amendment \(Australia- United Kingdom Free Trade Agreement Implementation\) Act 2022](#)
- [Customs Tariff Amendment \(Australia-United Kingdom Free Trade Agreement Implementation\) Act 2022](#)
- [Customs \(United Kingdom Rules of Origin\) Regulations 2022](#)
- [Customs \(International Obligations\) Amendment \(Australia- United Kingdom Free Trade Agreement Implementation\) Regulations 2022](#)

To be entitled to A-UKFTA preferential rates of customs duty on import into Australia, goods must be ‘UK originating goods’. These are goods that meet the requirements of Division 1P of Part VIII of the *Customs Act 1901*.

Only goods entered for home consumption on or after 31 May 2023 may claim preferential rates of customs duty under ECTA.

Importers seeking to claim a refund for goods entered for home consumption on or after 31 May 2023 must meet the documentation or information requirements of A-UKFTA.

Documentary Requirements

Under A-UKFTA, a claim for preferential rates of customs duty can be made based on either:

- a valid declaration of origin for the goods, or a copy of a valid declaration of origin for the goods; or
- other documentation supporting that the goods are originating.

Declaration of Origin

The A-UKFTA Declaration of Origin (DOO) is completed by the exporter or producer of the goods and needs to meet the requirements of [Article 4.18 of the agreement](#). An A-UKFTA declaration of origin remains valid for 12 months from the date it is completed and can be completed at any time.

A DOO must contain the data elements listed in [Annex 4A \(Data Requirements\)](#).

While there are no requirements for the A-UKFTA DOO to follow a prescribed format, [page 16 of the DFAT 'Guide to using the A-UKFTA'](#) provides a sample declaration that may assist importers in making use of A-UKFTA.

Importers Knowledge

An importer may make a claim for preferential rates of customs duty without a DOO, if they possess importer's knowledge that the goods are originating.

[Paragraph 4.19.3 of the Agreement](#) sets out that where a claim for preferential rates of customs duty is the importer's knowledge that the good is originating, the claim is made on the basis of either:

- the importer having documentation that the good is originating; or
- reasonable reliance on supporting documentation provided by the exporter or producer that the good is originating.

[Origin advice – information requirements](#) sets out the type of information that can be used to obtain an Origin Advice Ruling. Importers should consider obtaining this type of information if seeking to rely on importer's knowledge. The ABF is not prescriptive on how this is achieved. That is, the type of documents to retain should be considered on a case-by-case basis.

Origin waiver benefit for Australian Trusted Traders

As a claim for preferential rates of customs duty can be made based on importer knowledge, which applies to Australian importers not just Australian trusted traders, there is no separate origin benefit waiver for UK originating goods.

Related Guide and Australian Customs Notices

Further details on importing goods under A-UKFTA can be found on the Australian Border Force A-UKFTA webpage: <https://www.abf.gov.au/importing-exporting-and-manufacturing/fta/free-trade-agreements/united-kingdom>. This includes the [ABF Guide to claiming preferential rates of customs duty under A-UKFTA for goods imported into Australia](#).

[ACN 2023/21 Australia-United Kingdom Free Trade Agreement](#) sets out the A-UKFTA entered into force on 31 May 2023.

Further details of other benefits of the A-UKFTA can be found on the Department of Foreign Affairs and Trade A-UKFTA webpage: <https://www.dfat.gov.au/trade/agreements/in-force/aukfta>.

DFAT also provides a [Guide to using the A-UKFTA](#).

HS Codes, Origin Criteria and other information on Certificates of Origin under Australia's FTAs

Under a number of Australia's FTA's, importers are required to possess a valid COO when claiming preferential rates of customs duty for their goods.

The ABF is aware that issues may occur where the information on the COO may not align with other information available to the importer or their licensed customs broker. This can occur to a range of factors including changes that occur between when the certificate of origin is issued and when the goods are imported.

To facilitate the ongoing use of FTAs that include third-party issued certificate of origin, the ABF has provided guidance on how these discrepancies may be treated.

These are set out in [ACN2023-43 - HS Codes Origin Criteria and Other Information on Certificates of Origin under Australia's FTAs \(abf.gov.au\)](#).

Importantly, there are three key requirements:

- there is other information on the COO that clearly demonstrate that the COO relates to the goods in question;
- the COO is certified by the exporting Parties issuing body or authority; and
- the origin of the goods is not otherwise in question.

Importers and Licensed Customs Brokers (LCB) are reminded to keep records and commercial documentation in accordance with the requirements of the *Customs Act 1901*.

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, the originating status of the goods must not be in doubt and the goods must be originating in their own right. Where applicable, the quantities, descriptions and other information should otherwise relate to the goods on the COO and other documentation.

RCEP Agreement entry into force for Indonesia and the Philippines

On 1 January 2023, Parties under RCEP started using the 2022 Harmonized System (HS) for the agreement's Product Specific Rules of Origin.

This update means that Australian traders no longer need to make use of HS 2012 on COOs or DOOs used to claim preferential rates of customs duty. Further detail can be found in [ACN 2022/51 Product Specific Rules of Origin in the 2022 Harmonized System Nomenclature came in to use by RCEP Parties on 1 January 2023](#).

RCEP entered into force for Indonesia on 2 January 2023 ([ACN 2022/51](#)) and the Philippines on 2 June 2023 ([ACN 2023/18](#)).

CPTPP entry into force for Brunei Darussalam, Chile and Malaysia and signing of UK Accession Protocol

The CPTPP entered into force for Malaysia on 29 November 2022 ([ACN 2022/48](#)), Chile on 21 February 2023 ([ACN 2023/04](#)) and Brunei Darussalam on 12 July 2023 ([ACN 2023/24](#)). This means that the CPTPP is now in force for all original signatories.

On 16 July 2023, [Assistant Minister for Trade Senator Tim Ayres](#), signed the [Accession Protocol for the United Kingdom to join the CPTPP](#) (UK Accession Protocol). This occurred at the [7th CPTPP Commission meeting and the Joint Ministerial Statement](#). The Joint Ministerial Statement from this meeting noted:

“learning from the UK’s accession process and the experience gained will be integral to developing an accession process that is efficient, fair, high quality, and attractive to aspirant economies. In this regard, we will continue to discuss how to move forward collectively on accession processes in a way that reflects all our interests and maintains the high standards of the Agreement.”

Following signature, the next step is for each party to complete their domestic processes necessary for the UK Accession Protocol to enter into force and this will occur 60 days after each CPTPP party and the UK have notified the Depository, New Zealand, of completion of this process.

For Australia, this includes tabling of the treaty in Parliament and consideration by the [Joint Standing Committee on Treaties](#) (JSCOT). Once the treaty has been tabled and referred to JSCOT, Australian businesses will be able to make submissions to JSCOT regarding the UK Accession Protocol on the JSCOT webpage on the Parliament of Australia website.

Following the report by the JSCOT, the Government will consider introducing any necessary legislation for the UK Accession Protocol to enter into force in Parliament.


The full text of the UK Accession Protocol can be found at: <https://www.dfat.gov.au/trade/agreements/in-force/cptpp/official-documents>.

Signing of the second protocol to amend the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA 2nd Protocol)

On 21 August 2023, [Assistant Minister for Foreign Affairs Tim Watts](#) signed the [AANZFTA 2nd protocol](#). DFAT has published a [factsheet setting out the benefits of the AANZFTA 2nd Protocol](#).

Following signature, the next step is for each party to complete their domestic processes necessary for the AANZFTA 2nd Protocol to enter into force and this will occur 60 days after Australia, New Zealand and four ASEAN Member States have notified the Depository, the Secretary-General of ASEAN, of completion of this process.

For Australia, this includes tabling of the treaty in Parliament and consideration by the [Joint Standing Committee on Treaties](#) (JSCOT). Once the treaty has been tabled and referred to JSCOT, Australian



businesses will be able to make submissions to JSCOT regarding the AANZFTA 2nd Protocol on the JSCOT webpage on the Parliament of Australia website.

Following the report by the JSCOT, the Government will consider introducing any necessary legislation for the AANZFTA 2nd Protocol to enter into force in Parliament.

The full text of the AANZFTA 2nd Protocol is available on the DFAT AANZFTA webpage: <https://www.dfat.gov.au/trade/agreements/in-force/aanzfta/official-documents/Pages/official-documents>.

Trade Compliance Operational Update

Asbestos Testing Undertaken Overseas – ABF Requirements

Prior to shipment to Australia, importers must have adequate assurance that their goods, if at risk, do not contain asbestos. This assurance can be achieved by having the goods tested prior to importation by a laboratory located overseas and obtaining a test certificate or laboratory report.

When testing is undertaken overseas, the certificate must be from a testing laboratory accredited by a National Association of Testing Authorities (NATA) equivalent testing authority in that country. The local testing authority must also be a signatory to a Mutual Recognition Arrangement (MRA) with NATA. Testing done overseas should be at least equal to the relevant Australian standards, and the content of the laboratory report must meet Australian requirements.

The test certificate or laboratory report must contain adequate information to be able to demonstrate assurance at the border including the following:

- The client of the laboratory the test was undertaken for;
- The test method used and the Standard tested to;
- The date and origin of the sample;
- The samples tested have been drawn from the actual shipment of goods;
- Description of the sample including weight, size and colour;
- Whether fibres are detected under Polarised Light Microscopy / Dispersion Straining method (PLM/DS) at the detection limit, and if so what type of fibre;
- If mineral fibres of an unknown type are identified, the confirming technique used to assess asbestos content;
- The name of the analyst; and
- Accreditation organisation details.

Where testing is undertaken by a laboratory overseas, the test certificate or laboratory report must clearly note any asbestos detected. If the ABF suspects the imported goods contain asbestos, these goods will be held at the border for further testing.

Customs Brokers and Freight Forwarders have a due diligence to ensure that a laboratory test report provided by the importer meets ABF requirements, is genuine and is for the clients' goods which they are facilitating. Any irregularities need to be queried with the importer before passing on documents to the ABF.

Where the ABF suspects that a test certificate or laboratory report is not genuine, the ABF will seek confirmation from the laboratory. If the test certificate or laboratory report is determined to not be genuine, the goods will be held and examined.

Reporting Requirements for Importing Asbestos Samples for Testing

Asbestos, a hazardous material known for its harmful effects on human health, is subject to strict import and export regulations in Australia. The ABF's Trade Compliance team oversees these regulations and ensures that all asbestos-related activities comply with the law.

The import and export of asbestos or asbestos-containing goods are allowed under very limited circumstances, or with specific exceptions granted by the Work Health and Safety (WHS) Minister through the Asbestos Safety and Eradication Agency (ASEA). This includes importation for the purposes of sampling and testing. Samples being sent to Australia for testing must be treated and handled as if they contain asbestos, and so must be accompanied by an import permission, regardless of any anticipated testing outcome. Importers are advised not to organise sampling and testing until they have received the import permission in writing. The samples collected must be from the actual batch or shipment to be imported.

Goods containing asbestos or intended for testing purposes must be declared when crossing the border, irrespective of shipment volume or method of import/export. The declaration is made through an import or export declaration in the ICS.

Importers with valid import permissions for asbestos, such as laboratories conducting testing, are required to follow this process. Lawful goods with a customs value below AUD 1000, which are not usually subject to formal declarations, must undergo a Long Form Self Assessed Clearance (SAC) using the appropriate Tariff code for asbestos. A short form SAC is not appropriate for any goods containing asbestos, as this is only to be used when the goods being imported are not subject to a restriction or permission under a Commonwealth law.

Upon entering information on the import in the ICS, the entry will not be cleared until a copy of the import permission is presented or referenced. While subsequent importations with multiple-use permissions may not require additional copies, importers must keep them on hand to provide to the ABF if requested.

The lawful importation or exportation of asbestos requires clearance by the ABF in the ICS. Permission holders are advised to discuss declaration requirements with a Licensed Customs Broker. For further information see [How to import/Import Declaration](#) and [How to export/Export Declarations](#).

The international mail stream through Australia Post cannot be used for importing samples or goods containing asbestos, even when accompanied by a Ministerial permission.

A person found unlawfully importing or exporting asbestos, or goods containing asbestos, may be subject to fines or prosecution. Asbestos, and goods containing asbestos, are prohibited imports, prohibited exports, and are prescribed as Tier 1 goods in Schedule 7 of the Customs Regulation 2015. The Australian Government will consider the evidence available in deciding whether to prosecute an asbestos border offence as a Tier 1 criminal offence under section 233BAA of the Customs Act 1901, or the alternative strict liability offence under section 233. A person convicted of an offence against section 233 of the Customs Act is punishable by a fine not more than 1000 penalty units (currently AUD313,000) or three times the value of the goods, whichever is the greater.

A person convicted of an offence under section 233BAA is punishable by a fine not more than 1000 penalty units and/or imprisonment for up to five years. When a body corporate is found guilty of an offence against section 233, or section 233BAA, the court may impose a fine of up to 5000 penalty units (AUD1,565,000) or

15 times the value of the goods, whichever is the greater, through application of section 4B(3) of the *Crimes Act 1914* (Cth). When prosecution is not considered appropriate to the circumstances of the offence, the ABF may also issue fines under the Customs Act Infringement Notice Scheme.

When prosecution is not considered appropriate to the circumstances of the offence, the ABF may also issue fines under the Customs Act [Infringement Notice Scheme Guide - July 2023 \(abf.gov.au\)](#).

Understanding the reporting requirements for importing asbestos samples for testing is crucial for industry compliance with ABF regulations. Strict adherence to these guidelines ensures the safety of workers and the public, prevents the illegal importation of hazardous materials, and protects Australia's environment. Importers and relevant industry stakeholders must work closely with customs brokers and freight forwarders to ensure compliance with the law and the integrity of all testing reports and documentation. By following these guidelines, industry can contribute to a safer and healthier environment for everyone.

Correct Reporting – Gross Weight

At the recent Compliance Advisory Group (CAG) meeting held on 20 September 2023, a number of attendees requested clarification with regard to the correct reporting of Gross Weight. The following definition is provided:

The **Gross Weight** is a numeric value indicating the weight of the goods including packing but excluding the carrier's equipment.

The incorrect reporting of Gross Weight was a common detection identified through the Compliance Monitoring Program (CMP) for the 2022/23 Financial Year.


Split Consignments, Structured Ordering and Undervaluation

Split consignments, structured ordering and related undervaluation – particularly in Cargo Reported Self Assessed Clearances (ACR SACs) – are matters which ABF's Compliance Audit teams regularly monitor as part of import assurance risk profiles.

Industry is generally compliant and alignment with ABF advice is more than adequate. This advice has been comprehensively outlined in:

- [ACN 2021/01 - Definition of consignment for the purposes of section 68 of the Customs Act 1901 \(abf.gov.au\)](#);
- [Goods Compliance Update - February 2021 \(abf.gov.au\)](#) - Article titled 'ABF take action on the incorrect reporting of split consignments'; and
- [Goods Compliance Update April 2019 \(abf.gov.au\)](#) - Article titled 'Cargo Reporting and Import Declaration Requirements'.

Recent compliance activity has identified a growing trend of supplier initiated split consignments and undervaluation through the misuse of ACR SACs. This appears to be triggered by domestic imperatives regarding tax, levies, COO costs and other fee structures in the country of origin / supplier jurisdiction. Evasion of these results in a financial dividend to the supplier / exporter but creates problems for the owners/importers receiving goods in Australia.



Importers and service providers are reminded that regardless of supplier practice, local consignment requirements apply to all consignments. Where an importer or service provider is aware that a single consignment – evidenced, for instance, by a single order – has been segmented into multiple consignments with values less than AUD1000, the following actions should be undertaken:

1. A Full Import Declaration (FID) should be entered for an aggregate consignment representing the sum of the supplier split consignments. (Where the total order value is greater than AUD1000).
2. Importers should liaise with their brokers or service providers to review relevant databases and establish processes to accurately report future importations and attend to payment of duties and taxes.
3. Importers should liaise with suppliers to ensure that all documents provided and used to declare imports to the ABF are accurate.

Commercial arrangements covering the sale and importation of goods are many and varied. The contract of sale will generally set out the responsibilities of each party to the commercial transaction and usually identifies the person with the responsibility, under the contract, for paying the relevant duties and taxes. This is done through the use of the relevant Incoterm® as set out in the International Chamber of Commerce Incoterm® Rules.

From the perspective of the *Customs Act 1901* however, the responsibility to comply with important provisions including in relation to the making of an import declaration and payment of duty, rests with the 'owner' as defined in section 4. This is the case regardless of commercial arrangements. Section 4 of the *Customs Act 1901* defines as owner as follows:

"Owner" in respect of goods includes any person (other than an officer of Customs) being or holding himself or herself out to be the owner, importer, exporter, consignee, agent, or person possessed of, or beneficially interested in, or having any control of, or power of disposition over the goods."

Incorrect Dumping Export Price (DXP) Currency Units

Dumping

Dumping occurs when goods are sold into a particular country, in this instance Australia, for a price less than they are sold in the domestic market of their country of origin. In WTO terminology, dumping occurs when the export price of a product exported from one country to another is less than the comparable price for the like product when destined for consumption in the exporting country. The difference between the export price and normal value is 'the margin of dumping' and under WTO rules a member country can impose anti-dumping duties or securities against the dumped goods to the value of the dumping margin.

The Dumping Commodities Register (DCR) lists all goods subject to dumping and/or countervailing action by Customs. The DCR also lists non-confidential information about the products for any interested party to investigate.

Goods that may be subject to dumping or countervailing duties are flagged by the ICS when the goods are entered by checking the tariff classification, statistical code and country code. If the goods are identified as subject to measures then the ICS will require that both a Dumping Specification Number (DSN) and Dumping

Export Price (DXP) be entered or that an exemption code be input (exemption code includes 'Supplier', 'Goods', and 'Country').

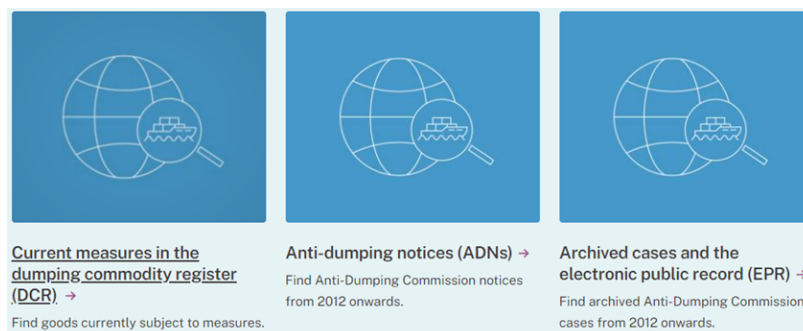


Image: Dumping commodities register which lists all goods subject to dumping and/or countervailing action by customs (Source: ABF)

DXP

The DXP is the actual export price of the goods. However, it must be adjusted so that it is expressed in the terms specified on the relevant DCR page for that commodity. Calculating the DXP involves adjusting the export invoice price to the terms specified in the DCR and converting it to Australian Dollars if necessary.

For example, if the DCR specifies that a certain commodity terms are 'FOB, cash, packed' and the invoice terms are 'Cost, Insurance and Freight (CIF), 60 days, packed' the overseas freight and insurance components will need to be deducted from the export invoice price and an adjustment for interest on credit terms will also be required.

When lodging FID, the DXP is calculated manually and entered in the Valuation Elements of the Create Declaration Tariff Line Screen.

It is a mandatory field if the goods are subject to ANY form of dumping or countervailing measure. DXP can be entered in a foreign currency by entering a currency identifier after the amount. However, if the currency identifier is not entered after the DXP amount, ICS assumes that the DXP is in AUD. DXP Summary:

- The DXP refers to the actual export price of the exported goods.
- The DXP should reflect the total export (invoice) price of the goods being entered, not the unit price of the goods.
- The DXP should be recorded on the relevant FID for the goods in the same terms as the export terms for the goods.
- The DXP is not calculated in or validated by the ICS. Instead, the DXP is a manual calculation performed by brokers which is subsequently manually entered into the ICS.

Example Ammonium Nitrate, falling under HSEN 3102.30.00, statistical code 05.

1. Total customs value of the goods was AUD8,311,918.55.
2. Original Dumping duty was calculated to AUD781,212.28.
3. Amendment of the currency used in DXP (USD instead of original AUD) resulted dumping duty calculated to be AUD1,122,109.
4. The result on the single line importation was **underpayment of dumping duty AUD 340,896.72 and deferred GST AUD34,089.67.**

If importers and their representatives become or are aware of instances where DXP has been incorrectly calculated and declared, they are encouraged to voluntarily amend the Declaration.

Application of the infringement notice scheme (INS) s243T foresees for 45 penalty units or 75 per cent of the dumping duty that was short-paid, whichever is higher. In this instance of the example above the administrative penalty would be 75 per cent of \$340,896.72.

Brioche Compliance Assessment Article

The ABF has undertaken compliance assessments of multiple importers focussing on the incorrect use of the GST FOOD exemption on brioche products.

According to *Britannica*,

“Brioche is a yeasted bread enriched with butter, eggs, milk, and a little sugar to create a soft crumbly texture. The butter ratio is very high—often half to three-quarters butter to flour—and the bread is usually kneaded three times, as opposed to twice as in ordinary bread making. Brioche has a tender golden crumb and a slightly sweet flavour. In France it is popularly served for breakfast or at teatime with coffee or hot chocolate.”

The ATO lists brioche and brioche-style products (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) as taxable under the detailed food list in Schedule 1 of the GST Act. Schedule 1, item 25 and clause 2 of the GST Act apply as the product is brioche or the same kind of food as brioche.

There has been a rise in popularity of brioche ‘style’ products including but not limited to burger buns, hot dog rolls and fruit bread. The majority of these products still retain the overall characteristics of a brioche and as such are considered taxable. There may be exceptions, such as in the case of brioche hot cross buns, where the overall taste and texture of the product is that of a hot cross bun. However, the majority of products marketed as ‘brioche style’ are due to the addition of ingredients which change the overall characteristic of the product, in order to make the product taste, smell, and look like brioche.

In many instances it has been found that the GST FOOD exemption has been incorrectly used to forgo the payments of GST on brioche products. ABF has recovered unpaid GST from multiple importers as a result of the ongoing compliance assessments.



Images: Brioche bread rolls

Trade Risk & Enforcement Update

Focus on Gold and Jewellery Reporting



Image: 29.71kg of undeclared scrap gold bars located on a departing passenger in 2018 (Source: ABF)

ABF's Trade Enforcement teams have recently noted issues with the reporting of gold, precious metals, jewellery and luxury watches and are now focusing on improving and enforcing compliance in this area. Issues that service providers should be mindful of include:

- Correct valuation of gold and gold jewellery. Commercial invoices and proof of payment should be available. If these are not available, a consideration of the appropriate valuation method may be required. The international spot price of gold can provide a guide of whether the weight declared is in line with what values should be expected.
- Full import declarations should be entered and paid before hand-carried gold, jewellery and watches are declared through the passenger stream.
- Export declaration numbers (EDNs) are required for gold, jewellery, watches and other items worth more than AUD2000 exported from Australia (including hand carried items exported via passenger stream) that are not personal effects.
- If concessional items including free trade agreement preference are claimed, supporting evidence in addition to certificates of origin should be available.
- Misclassification of gold jewellery as scrap gold to avoid customs duty. Service providers should ask for illustrative material or photos of any goods claimed to be scrap.
- Misclassification of items/scrap as precious metals for investment to avoid customs duty and GST. Precious metals for investment are gold (99.5 per cent), silver (99.9 per cent) and platinum (99 per cent) and must have the required markings (weight, percentage purity/fineness and hallmark). Investment form includes bars, coins and tabs.
- The monetary gold classification should only be used if the gold is owned by monetary authorities (this is governments, reserve bank and international financial organisations). It is held by the monetary authority as a reserve asset or an element of its foreign exchange reserves.

Significant penalties are being issued for detected breaches, primarily relating to undeclared and undervalued items. If service providers have any concerns or suspicions regarding gold or jewellery consignments, they are encouraged to report via Border Watch [Border Watch Online Report \(homeaffairs.gov.au\)](https://www.homeaffairs.gov.au/border-watch) requesting referral to 'Trade Risk and Enforcement.'

Trade Services Update

Voluntary Disclosure Can Mean No Penalties

ABF has Voluntary Disclosures (VDI) teams to help industry voluntarily comply with customs and tax-related laws for import and export declarations. The team regularly receives and assesses voluntary disclosure submissions from importers, exporters and other business entity representatives including consultants, legal practitioners and customs brokers.

Common types of errors or omissions that can prompt a voluntary disclosure include:

- valuation adjustments
- transfer pricing adjustments
- incorrect tariff classification
- incorrect application of a Tariff Concession Order
- related party indicator errors
- incorrectly claimed refunds and/or drawbacks

To lodge a voluntary disclosure, a written notice emailed to the ABF should detail the nature of previous errors and the relevant declarations required.

“Since 2014 VDI teams have actioned 644 cases where industry has been protected from penalties.”

Submissions are lodged by importers and exporters who seek protections for Integrated Cargo System (ICS) reporting errors under s243T (revenue implications) and s243U (no revenue implications) of the Customs Act 1901 in Australia. A voluntary disclosure provides protection from penalties and prosecution if it is given voluntarily, truthfully and fully.


Intention to lodge a Voluntary Disclosure

Importers, exporters and service providers are encouraged to advise the ABF as soon as errors or omissions are identified. More information can be accessed at [Australian Customs Notice No. 2023/41](#).

Fast Figures

- The VDI team was established as a separate team within Customs Division in FY 2014/15.
- To date the total revenue identified by the VDI team is \$885 million.
- Since inception, VDI teams have actioned 644 cases where industry has been protected from penalties.
- As a result of recent engagement with industry, there has been a 4.6% increase in disclosures for FY 2022/2023 with 113 cases, compared to FY 2021/2022 with 108 cases.

You can access the Voluntary Disclosures E-learning Module at ABF - International Supply Chain Security Education Program [here](#).



The team seeks to share knowledge and get feedback from industry to further improve the voluntary disclosure environment. The VDI team can be contacted at vdi@abf.gov.au. Find more information at Voluntary disclosures abf.gov.au.

Customs Licensing Update

Continuing Professional Development Audits

The requirement to undertake Continuing Professional Development (CPD) is a condition of a customs broker licence as set out in Division 3 Part XI of the *Customs Act 1901* (the Act). The CPD scheme ensures licensed customs brokers' knowledge and understanding of changes affecting the industry remain up-to date.

All licensed customs brokers must comply with CPD obligations regardless of whether they are actively operating as a customs broker or not. A licensed customs broker is required to undertake sufficient accredited CPD activity to accrue 30 CPD points each CPD year (01 April-31 March).

The ABF's Customs Licensing section conducted this year's audit for all individually licensed customs brokers by obtaining information from CPD providers and directly from customs brokers as required. The audit identified 23 customs brokers who did not meet their CPD obligations for the 2022/23 CPD year. As a result,

- 13 customs brokers surrendered their licence; and
- 10 customs brokers were referred to the National Customs Brokers Licensing Advisory Committee (NCBLAC) for investigation and report.

Prior to NCBLAC commencing their investigation, a further three customs brokers surrendered their license. After considering NCBLAC's reports and supporting documentation for the remaining seven customs brokers investigated, a Delegate of the Comptroller-General of Customs revoked all seven customs broker licenses.

Broker Licensing Statistics

As of 21 November 2023, there were 457 licensed customs brokerages, 1612 licensed nominee customs brokers and 12 licensed sole traders.

During the 2022/23 financial year Customs Licensing finalised 52 customs broker licence applications, comprising of:

- 38 nominee licence applications, resulting in 28 new nominee customs broker licences being granted and 10 not being granted.
- 14 corporate licence applications; resulting in 14 new corporate customs broker licences being granted.

Customs Licensing Compliance Matters

Cancellation of a Customs Broker's Licence

In March 2023, a licensed customs broker was identified as being convicted of a number of prescribed offences that were drug and weapons related. The customs broker also failed to meet their licence conditions and failed to advise the Comptroller-General of Customs (Comptroller-General), within 30 days, that they had been convicted of a prescribed offence.

A delegate of the Comptroller-General (the delegate) referred the matter to NCBLAC for investigation and report. As it was considered necessary for the protection of the revenue, and in the public interest to do so, the Delegate exercised powers under section 183CR of the Customs Act 1901 and suspended the customs broker's licence pending the NCBLAC investigation and report.

After considering the NCBLAC investigation report on the matter, the delegate concluded that the customs broker had breached their licence conditions and failed to meet the fit and proper requirements to hold a customs broker licence. The delegate cancelled the licence immediately.

Suspension of a Customs Broker Licence

Compliance monitoring conducted by the Department of Agriculture, Fisheries and Forestry (DAFF) identified a customs broker suspected of incorrectly answering Community Protection (CP) questions in the ICS to avoid biosecurity controls and profiles. The customs broker also incorrectly declared that they were accredited under class 19 Approved Arrangements.

A delegate referred the matter to the NCBLAC for investigation and report.

After considering the NCBLAC investigation report on the matter the delegate decided to suspend the customs broker's licence for a period of six months. The delegate concluded that the customs broker failed to correctly exercise their due diligence requirements. The failings identified related to important biosecurity controls and amounted to the broker ceasing to perform the duties of a customs broker in a satisfactory and responsible manner.

Notice of cancellation of Warehouse Licence Number 001998W

The Comptroller-General of Customs has cancelled warehouse licence number 001998W formerly held by DNATA Catering Australia Subsidiary 1 Pty Ltd in respect of 3 East Street, Melbourne Airport, Victoria 3045.

The owners of goods in the place that was the licensed warehouse at 3 East Street, Melbourne Airport, Victoria 3045 were informed that pursuant to section 87(4) of the Customs Act 1901 that they were required, within seven days of this notice, to:

- a. pay to the Collector duty payable on respect of their goods in the warehouse; or
- b. remove their goods in the warehouse to another place in accordance with permission obtained from the Collector; and
- c. that, if the owners of the goods do not comply with the requirements of this notice, the goods in the warehouse will be sold.

Customs Depot and Warehouse Licenses

The licence renewal process for customs depots and warehouse licence holders has been finalised. Licence renewal invoices were sent to all licence holders in June 2023 with payment due by 30 June 2023. The ABF processed a total of 446 depot renewal applications, and a total of 157 warehouse renewal applications.

One depot licence holder failed to pay their licence renewal fee and subsequently the licence expired as per Section 77T of the *Customs Act 1901*.

License Type	Number
S77G Depot	443
S79 Warehouse (ABF)	154
S79 Warehouse (ATO)	345

ABF Operation JARDENA

Operation JARDENA working with industry to harden the supply chain against criminal infiltration

Operation JARDENA is a nation-wide ABF effort to ensure Australia's supply chain remains secure. The operation disrupts and removes criminals and their internal conspirators from supply chains, ensuring Australia's border remains well-regulated and safe for all. The operation seeks to address longstanding vulnerabilities in the supply chain through legislative and systems reforms.

A Secure Supply Chain: It Matters

A secure supply chain is a critical national asset and vital to a prosperous, secure and safe Australia.

Internal conspirators are people who work in legitimate roles in the supply chain but use their position, knowledge or influence to help criminals defeat border controls, give sensitive information and provide unlawful access to cargo.

Criminals work with internal conspirators to target the supply chain and companies that work in it, to move drugs, tobacco or other illicit or restricted commodities across the border.

The threat from criminality is particularly relevant to maritime supply chains and their associated infrastructure. Maritime supply chains are major vectors through which organised criminals move large amounts of contraband across Australian borders.

What should I look out for and refer to the ABF?

The ABF is interested in any information relating to unlawful access or diversion of imported or exported goods that remain subject to customs control.

You should be on the lookout for:

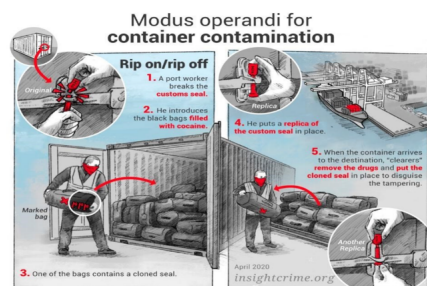
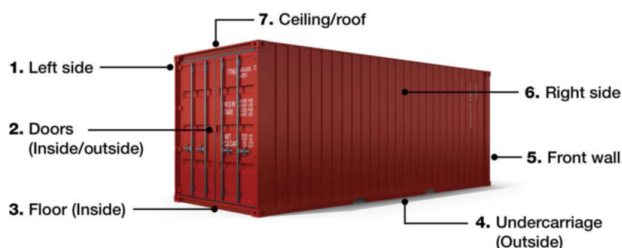
- People employed within the supply chain who are diverting or accessing goods, or providing access to others to do so.
- Criminals or groups using the services of specialist people employed within supply chains and at the border to assist criminal enterprise. These people are conspirators to illicit activity and act to support organised crime.
- Supply chain vulnerabilities that are being exploited by criminals and trusted insiders, even if the details of who is exploiting the vulnerability is unknown.
- Unusual questions or interest being shown in specific ABF or 'customs' processes, regimes or routines.
- People working within supply chains at key border nodes being exploited or pressured by criminals to help them or might feel compelled for whatever reason to provide assistance.

The ABF is also interested in any information that may indicate the use of the 'rip on/rip off' concealment methodology.

Indicators of rip-on / rip-off activity include:

- Seals that do not match the documentation, or
- Missing container seals
- Damaged access panels, unusual repairs or newly painted surfaces
- Panels with missing screws
- Uneven internal floor and wall surfaces
- Signs that the container structure has been altered.

Knowing how to spot a potential rip-on / rip-off concealment could prevent illicit goods from entering and harming our community. Complete a seven-point inspection (below) to check for anomalies that could indicate concealed goods:




Images: 7 points to check for anomalies that could indicate concealed goods in a shipping container; and the rip-on/rip-off method depicted (Source: ABF)

When working around shipping containers be on the lookout for:

- Refrigerated containers (reefers) without a working fan mechanism.
- Unusual marks or messages on the consignment (such as an 'X' on the container).
- Unusual or excessive container movements without a reasonable explanation.
- Containers that go missing for periods of time.
- Containers found in unusual places, away from CCTV coverage.
- Workers showing an unusual interest in or attempting to access a consignment/container.
- A consignment weight that is inconsistent with the goods description.
- Signs the container's locking mechanisms, rivets or hinges have been adapted to allow the container to be opened without breaking the seal.
- Consignments emitting unusual odours, including a strong smell of tobacco, fruit, glue or paint.
- Signs that shipments have been accessed during transit, opened, rummaged through or resealed.

How to refer information

The Border Watch program is an initiative that educates, informs and asks members of the community and industry to report suspicious border-related behaviour and activities.



Call Border Watch: 1800 06 1800 (toll free 24/7)

Report online: abf.gov.au/borderwatch

You can choose to make a report anonymously.

Australian Taxation Office

International businesses: Selling low value goods to the land down under? You may need to register for GST

International businesses may need to register and pay Australian goods and service tax (GST) if their GST turnover from sales connected with Australia is AUD75,000 or more in a 12-month period.

Whether you are a business that is selling the latest sporting equipment, an online fashion retailer who supplies personalised jumpers, or even a large business that sells top performance boots for athletes, it is important to know your Australian GST obligations.

Here at the Australian Taxation Office (ATO), we understand that many overseas businesses are new to the Australian GST system and may not necessarily know what GST is.

We've seen over one thousand overseas suppliers and retailers who have registered and apply GST to their sales. These results really do reflect a strong overall level of compliance by the international business community, however there are still businesses that aren't aware they need to register for GST.

We know that not all businesses, particularly some of the smaller ones, aren't aware of their GST obligations and have limited knowledge of compliance here in Australia.

Let's start with the basics – What is GST?

GST is similar to Value Added Tax (VAT) or Sales Tax in other countries. The GST rate in Australia is 10% or 1/11th of the amount charged on a sale. This means if you are an international business and you sell low value goods to consumers who are in Australia, GST may apply to your sales.

What are low value goods?

Low value goods are tangible goods with a customs value of AUD1,000 or less (except for tobacco products or alcoholic beverages). The customs value is the price the goods are sold for, where the goods are listed in a foreign currency. You may need to convert the price into Australian dollars to determine if the value is AUD1,000 or less. This may include clothing, books, cosmetics, shoes, or sporting equipment.

Who charges GST?

The responsibility of collecting and paying GST to the ATO depends on what you are selling and how you sell it.

You may need to register for and charge GST if you are:

- A [merchant](#) who sells low value goods to consumers who are in Australia.
- A [redeliverer](#) that helps to bring low value goods to Australia on behalf of the consumer.

- An [electronic distribution platform](#) operator that allows merchants to make sales of services, digital products or low value goods to Australian customers.

What to do if this applies to you?

When doing business in Australia, you will need to:

1. **Register** if the value of your sales connected to Australia is equal to or more than A\$75,000 in a 12-month period. The quickest and easiest way to register is through [simplified GST registration](#), which allows you to lodge and pay online.
2. **Charge** GST by including it in the price when selling your products or services to consumers in Australia.
3. **Report** the GST collected to us – you can do this by lodging a GST return or a business activity statement (BAS).
4. **Pay** the amount of GST to us. Remember to convert it to Australian dollars.

Need to get in touch?

You'll always find the most up-to-date information on the ATO website. If you have questions on how Australian GST rules may apply specifically to your business, including how to register, charge or pay, visit [Non-resident Businesses and GST](#).



Image: Infographic of selling goods to Australia (Source: ATO)



Compliance Program Results

FY2022/23 and Quarter 1 2023/24 (JUL-SEP)



Note: Statistics were accurate at the time of extraction for the period 30 July 2023 to 11 November 2023. As data has been drawn from a dynamic source, figures provided may differ slightly in previous or future reporting.

Infringement Notice Scheme

Figure 1 - Number of Infringement Notice Scheme offences 1 July 2022 – 30 June 2023

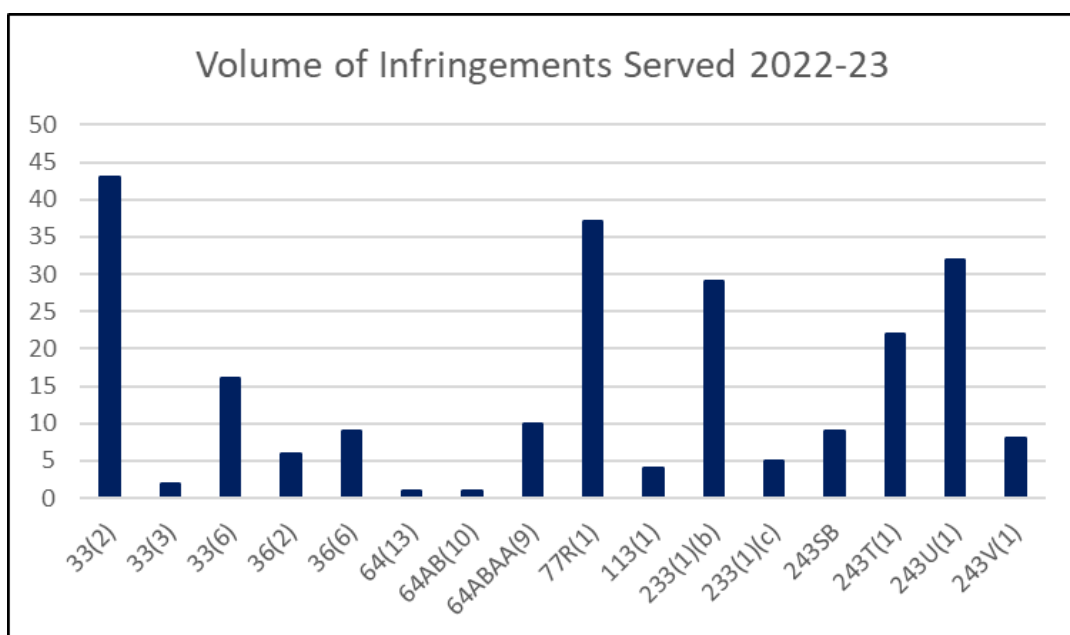


Figure 2 - Value of Infringement Notice Scheme offences 1 July 2022 – 30 June 2023

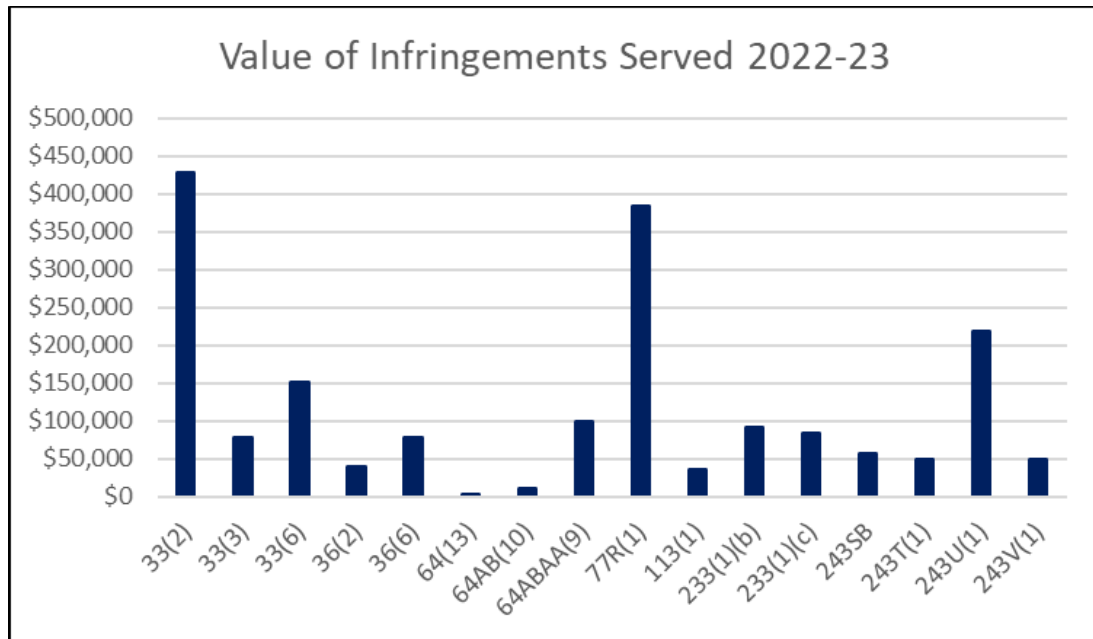


Figure 3 - Number of Infringement Notice Scheme offences FY2023/2024 Q1, 1 July 2023 – 30 September 2023

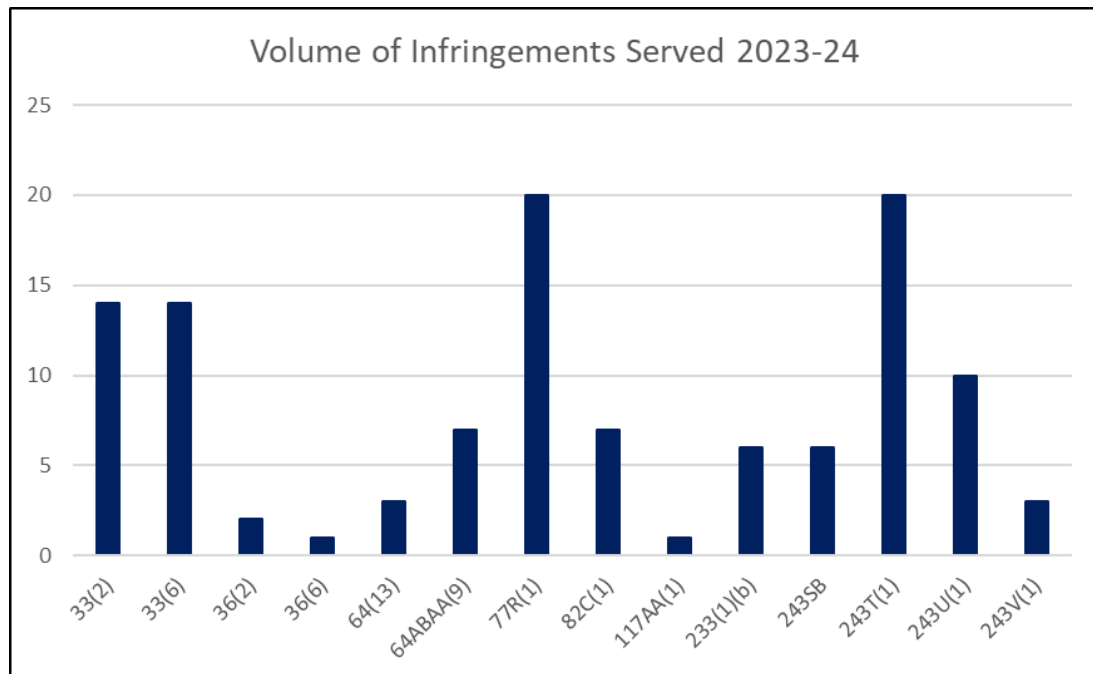


Figure 4 - Value of Infringement Notice Scheme offences FY2023/2024 Q1, 1 July 2023 – 30 September 2023

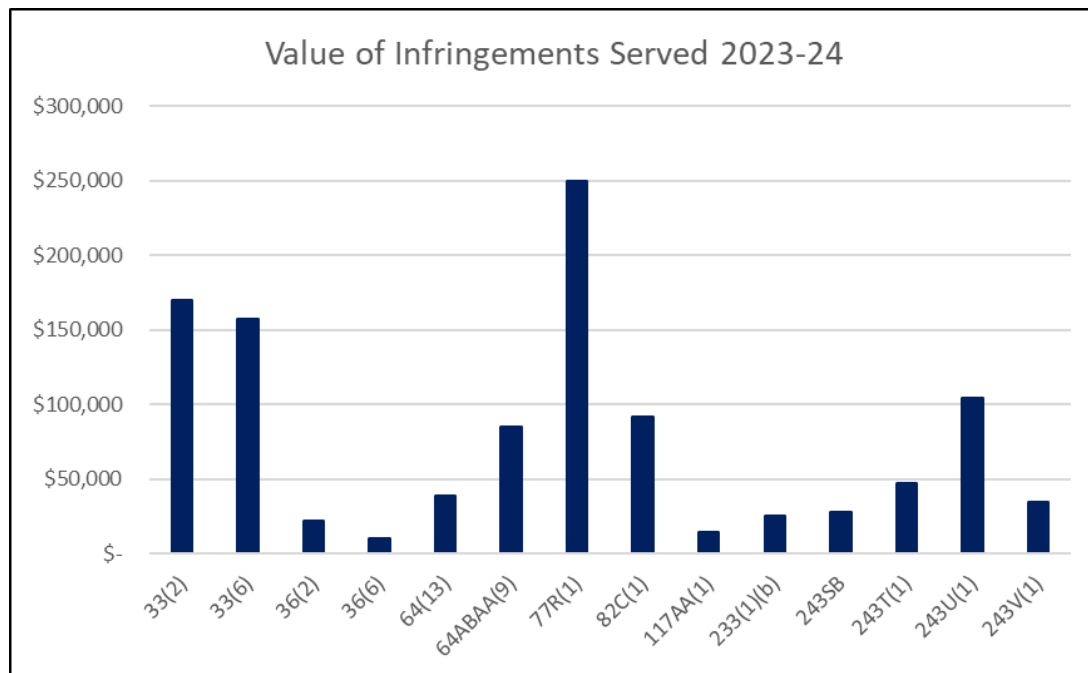


Table 1 - Infringement Notice Scheme offences

Offence	Description
33(2)	Moving, altering or interfering with goods subject to Customs control without authority
33(3)	Moving, altering or interfering with goods subject to Customs control without authority (by an employee)
33(6)	Directs another person to move, alter or interfering with goods subject to Customs control without authority
36(2)	Failure to keep goods safely
36(6)	Failure to account for goods
36(7)	Failure to deliver goods in accordance with an Authority to Deal and cannot account for goods
64(13)	Failure to meet reporting requirements for the impending arrival of a ship or aircraft
64AB(10)	Failure to meet reporting requirements for the report of cargo
64ABAA(9)	Failure to meet reporting requirements for outturn reports
77R(1)	Breach of conditions of depot licence
82C(1)	Breach of conditions of a warehouse licence
102A(4)	Failure of a holder of a warehouse licence to notify Customs of release or return of prescribed goods for export
113(1)	Failure to enter goods for export and loading/exporting without authority to deal
114E(1)	Sending goods to a wharf or airport for export without proper authority or reporting actions
233(1)(b)	Prohibited imports
233(1)(c)	Prohibited exports
240(6B)	Failure to keep a document if required so by an authorised officer
243SB	Failure to produce documents or records
243T(1)	False or misleading statements resulting in a loss of duty
243U(1)	False or misleading statements not resulting in a loss of duty
243V(1)	False or misleading statements in cargo reports or outturn reports

Revenue understatements – General

Table 2 - Value of revenue understatements identified from investigations and compliance activities, full financial year 2022/23 and comparison to 2021/22

Activity Type	FY2022/23	FY2021/22
Post Transaction Verification	\$34,041,588	\$38,026,938
Voluntary Disclosure	\$182,645,454	\$138,205,104
Pre Clearance Intervention	\$19,294,082	\$44,034,714
Compliance Monitoring Programme	\$327,934	\$629,569
National Refunds	\$20,721,751	\$13,864,181

Table 3 - Value of revenue understatements identified from investigations and compliance activities, July – September 2023 with comparison same period 2022 (Australian Dollars)

Activity Type	JUL – SEP 2023	JUL – SEP 2022
Post Transaction Verification	\$3,069,406	\$5,353,252
Voluntary Disclosure	\$76,274,996	\$62,654,623
Pre Clearance Intervention	\$3,874,206	\$5,656,510
Compliance Monitoring Programme	\$129,064	\$80,721
National Refunds	\$4,524,729	\$3,670,076

Revenue understatements – trade remedy measures

During the 2022/23 financial year, ABF completed 88 trade remedy measure verification activities, in comparison to 61 in 2021/22 and 70 in 2020/21. These activities ensure a level playing field in relation to the enforcement of trade remedy measures and primarily focused on:

- Precision Pipe and Tube Steel;
- Aluminium Extrusions;
- Hollow Structural Sections;
- Steel Pallet Racking;
- Electric Resistance Welded Pipes;
- Concrete Underlay;
- Deep Drawn Stainless Steel;
- Ammonium Nitrate;
- Silicon Metal 553;
- Electric Cables (SRF3025V & SRF3025V-B); and
- Other Tubes, Pipes and Hollow Profiles.

Table 4 - Value of revenue understatements identified from trade remedy investigations and compliance activities financial year 2022/23 and comparison to 2021/22 (Australian Dollars)

Trade Remedy Understatements	FY 2022-2023	FY 2021-2022
Customs Duty	\$15,209	\$274,170
Dumping Duty	\$2,897,240	\$5,214,261
Countervailing Duty	\$1,400,894	\$1,861,854
GST	\$657,822	\$909,333
Total	\$4,971,165	\$8,259,618

Duty Refunds

Table 5 - Administration of Refunds financial year 2022/23 with comparison to 2021/22

Description	FY2022/23	FY2021/22
Number of refunds Lodged	96,914	104,249
Value of refunds lodged	\$304,581,658	\$276,353,341
Number of approved refunds	95,486	102,852
Value of approved refunds	\$265,311,510	\$252,896,915
Number of refunds rejected (non-compliant)	678	590
Value of refunds rejected (non-compliant)	\$18,438,937	\$10,914,855

Table 6 - Administration of Refunds July – Sep 2023 with comparison to the same period 2022

Description	JUL - SEP 2023	JUL – SEP 2022
Number of refunds lodged	23,374	22,927
Value of refunds lodged	\$87,264,984	\$64,834,268
Number of approved refunds	23,237	23,041
Value of approved refunds	\$77,877,030	\$56,960,173
Number of refunds rejected (non-compliant)	198	155
Value of refunds rejected (non-compliant)	\$4,276,471	\$3,195,866

Note: The approved refunds figures include claims lodged in past periods.

Duty Drawbacks

Table 7 - Administration of Duty Drawbacks financial year 2022/23 with comparison to 2021/22

Description	FY2022/23	FY2021/22
Drawbacks Lodged	1,755	1,927
Value of Drawbacks Lodged AUD	\$426,125,190	\$601,604,104
Total Drawbacks Paid	1,704	1,858
Total Drawbacks paid AUD	\$452,190,576	\$573,426,494
Drawbacks Rejected	29	33
Value of Drawbacks Rejected	\$638,390	\$660,123

Table 8 - Administration of Duty Drawbacks (number) July – Sep 2023 with comparison to the same period 2022

Description	JUL – SEP 2023	JUL – SEP 2022
Drawbacks Lodged	400	453
Value of Drawbacks Lodged AUD	\$181,930,199	\$83,414,103
Total Drawbacks Paid	388	457
Total Drawbacks paid AUD	\$152,426,212	\$123,446,461
Drawbacks Rejected	14	4
Value of Drawbacks Rejected	\$155,983	\$167,396

Note: The paid drawback figure includes claims lodged in past periods, explaining why the number of paid can be larger than the number lodged. Furthermore, the value paid are sometimes significantly different than that lodged for a period due to claims lodged towards the end of a period being processed in the next period.

Compliance Monitoring Program

The Compliance Monitoring Program (CMP) monitors the accuracy and quality of import and export declarations and cargo reports to assess overall levels of industry compliance.

Import declarations

Table 9 - CMP import declaration results FY 2022/23 with comparison to 2021/22

Description	FY2022/23	FY2021/22
No. of lines checked	6,343	6,223
No. of lines detected to have errors	1,703	1,377
Error Rate	26.8%	22.1%
No. of Detections	1,857	1,796

Table 10 - CMP import declaration results Jul – Sep 2023 with comparison to same period 2022

Description	JUL – SEP 2023	JUL – SEP 2022
No. of lines checked	1,662	1,556
No. of lines detected to have errors	514	354
Error Rate	30.9%	22.8%
No. of Detections	563	452

Table 11 - Most common errors on import declaration lines (CMP)

Description	FY2022/23	FY2021/22
Incorrect Delivery Address	199	206
Val - Valuation Date	230	194
Other	212	157
Val - Price (Invoice Total)	111	146
Tariff Classification	117	124
Val - Invoice Terms	218	120
Val - Related Transaction	87	108
Goods Description	123	92
Gross Weight	70	64
Tariff Concession or Other Concession Other	42	64

Cargo reporting

Table 12 – CMP Cargo report results FY 2022/23 with comparison to 2021/22

Description	FY2022/23	FY2021/22
No. of lines checked	6,343	6,223
No. of lines detected to have errors	398	362
Error Rate	6.27%	5.82%
No. of Detections	415	402

Table 13 – CMP Cargo report results Jul – Sep 2023 with comparison to same period 2022

Description	JUL - SEP 2023	JUL – SEP 2022
No. of lines checked	1,662	1,556
No. of lines detected to have errors	73	93
Error Rate	4.39%	5.98%
No. of Detections	73	104

Table 14 - Most common errors on cargo reports (CMP)

Description	FY2022/23	FY2021/22
Consignee Incorrect	91	78
Cargo Report Data Inaccuracy (Other)	77	77
Goods Description	19	66
Port of Destination	54	63
Consignor Incorrect	59	46
Gross Weight	33	34
Declared Value	29	15
Origin Port of Loading	21	10
Bill Number	7	6
Country of Origin	2	6

GCU Next Issue & Contact Information

Web Links

Please note, as the GCU includes web links we encourage readers to download information as they desire, in anticipation that hyperlinks referenced in the newsletter may be subject to change.

Contact Information

If you have any comments or queries on this issue or would like to see a particular topic covered in the next issue of Goods Compliance Update, please email goodscompliance@abf.gov.au, attention GCU editor.

If you would like to contact ABF industry engagement in regards to an event or other engagement opportunity they can be contacted at industry.engagement@abf.gov.au.

Glossary

AANZFTA	ASEAN-Australia-New Zealand Free Trade Agreement
ABF	Australian Border Force
ABN	Australian Business Number
ACR SAC	Cargo Reported Self-Assessment Clearance
AEO	Authorised Economic Operator
APEC	Asia Pacific Economic Cooperation
API	Application Programming Interface
ARN	ATO Reference Number
ASEA	Asbestos Safety and Eradication Agency
ASEAN	Association of South East Asian Nations
ASTP	Australian System of Tariff Preferences
ATO	Australian Taxation Office
ATT	Australian Trusted Trader
AUD	Australian Dollar
A-UKFTA	Australia-United Kingdom Free Trade Agreement
BAS	Business Activity Statement
BRFCU	Border Related Financial Crimes Unit
CAG	Compliance Advisory Group
CBAM	Carbon Border Adjustment Mechanism
CCF	Customs Connect Facility
CIF	Cost, Insurance and Freight
CMP	Compliance Monitoring Program
COO	Certificate of Origin
CP	Community Protection
CPD	Continuing Professional Development

CPTPP	Comprehensive Partnership for Trans-Pacific Partnership Agreement
DAFF	Department of Agriculture, Fisheries and Forestry
DCR	Dumping Commodities Register
DFAT	Department of Foreign Affairs and Trade
DOO	Declaration of Origin
DSN	Dumping Specification Number
DVP	Digital Verification Platform
DXP	Dumping Export Price
ECTA	Economic Cooperation and Trade Agreement
EDIFACT	Electronic Data Interchange for Administration, Commerce and Transport
EDN	Export Declaration Number
EU	European Union
FID	Full Import Declaration
FTA	Free Trade Agreement
FWWC	FIFA Women's World Cup
GCU	Goods Compliance Update
GST	Goods and Services Tax
Harmonized System	Harmonized Commodity Description and Coding System
ICS	Integrated Cargo System
ICT	Information and Communication Technology
INS	Infringement Notice Scheme
IPC	Import Processing Charge
IPEF	Indo-Pacific Economic Framework
JSCOT	Joint Standing Committee on Treaties
LCB	Licensed Customs Broker
MRA	Mutual Recognition Arrangement
NATA	National Association of Testing Authorities

NCBLAC	National Customs Brokers Licensing Advisory Committee
NCTF	National Committee on Trade Facilitation
PACE	Professional and Community Engagement
PLM/DS	Polarised Light Microscopy/Dispersion Straining
RCEP	Regional Comprehensive Economic Partnership Agreement
SAC	Self Assessed Clearance
SCCP	Sub-Committee on Customs Procedures
TBML	Trade Based Money Laundering
TDIF	Trusted Digital Identity Framework
UI	User Interface
UN	United Nations
USD	United States Dollar
VAT	Value Added Tax
VC	Verifiable Credentials
VDI	Voluntary Disclosure
WCO	World Customs Organisation
WHS	Work Health and Safety
WTO	World Trade Organisation