



Australian
BORDER FORCE

Goods Compliance Update

2024 - 2

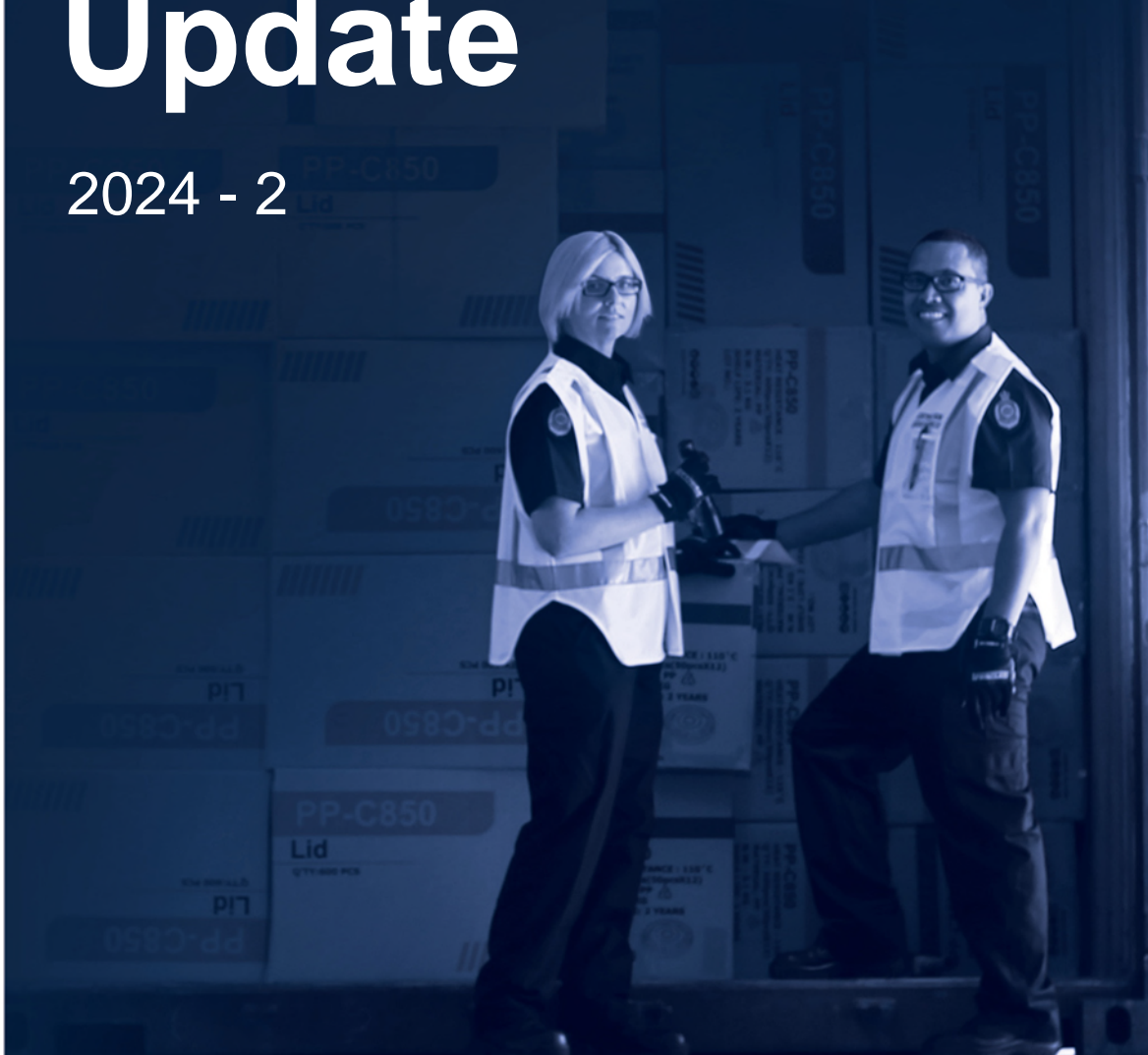


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Foreword

Tony Smith, Assistant Commissioner, Customs Compliance, Enforcement and Targeting Division

Welcome to the final edition of the Goods Compliance Update (GCU) for 2024.

It has been another big year for the ABF and our partnership with industry as we have worked together to protect Australian communities and revenue, keep the supply chain secure and facilitate and modernise trade.

This year, we have continued to strengthen this partnership across multiple platforms and forums, which has been vital as we work towards new and innovative ways of doing business.

The ABF recently reached a significant milestone with the swearing in of Gavan Reynolds AO as the third ABF Commissioner and Comptroller-General of Customs.

Commissioner Reynolds replaces Michael Outram APM, who led the ABF for over seven and half years with professionalism and determination, and leaves a legacy of customs and trade reform made possible only through partnering with industry.

Commissioner Reynolds joins ABF with more than 40 years of service to Australia, during which he held key leadership positions in government, including most recently as the inaugural Chief of Defence Intelligence.

Amongst other priorities, the ABF has continued to prioritise efforts to counter the flow of illicit tobacco, vapes and vaping products into Australia, and operationalise the ban on the importation engineered stone benchtops, slabs and panels, which will commence on 1 January 2025.

We have also continued to invest in reforms to support industry in facilitating trade while maintaining a secure border and supply chain. Reforms including the Simplified Trade System agenda and recent Customs Licensing legislative amendments aim to reduce the regulatory burden for importers, exporters and service providers to enhance facilitation outcomes.

Every year we rely on industry to undertake due diligence checks and make referrals to our officers and Border Watch, which has led to the detection and seizure of prohibited imports and stopped many harmful items from entering Australia.



We know that education is important for industry to stay up-to-date on changes to customs laws and regulations. The positive feedback received from industry on the new mandatory Customs Broker Continuing Professional Development module has made it clear that the module was relevant to even the most experienced brokers, and gives me confidence that the ABF's education programs are hitting the mark. Working with you, we will ensure that the professional development modules continue to develop and stay relevant.

In the previous edition of the GCU we published statistics on the demographics of Australia's customs broker cohort. The ABF is committed to supporting industry as you look at new and innovative options for attracting and retaining customs brokers, whom we recognise are an essential part of the supply chain.

It was a privilege to attend the 62nd Australian Export Awards recently and present the Emerging Exporter Award. These awards are Australia's longest running business awards program, which has recognised more than 2080 Australian exporters since 1963. From across the country 88 exporters received awards for exemplary performance in 13 categories. These businesses represent a small proportion of a very large group of industry members – including you and your organisations – that have achieved international success in diverse sectors. I would like to congratulate you all on another successful year.

Best wishes for the festive season.

Thank you,

Tony Smith
Assistant Commissioner
Customs Compliance, Enforcement and Targeting
Division

Trade and Tariff Policy

Important updates

Further extension of the temporary duty reduction for goods from Ukraine

On 3 July 2024, duty-free access for goods that are the produce or manufacture of Ukraine was extended until 3 July 2026 through [Customs Tariff Proposal \(No. 2\) 2024](#).

The original measure applied the duty reduction to eligible goods that entered home consumption in Australia, on or after 4 July 2022. The measure was due to end on 3 July 2023.

Customs Tariff Proposal (no.2) 2024 extends the measure until 3 July 2026.

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.

See [ACN 2023/29](#) for further details. 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 through [Customs Tariff Amendment \(Incorporation of Proposals\) Act \(No. 1\) 2024](#).

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.

A second by-law under Item 59 has been created. [Customs By-law No. 2442119](#) 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) during a period starting on 1 January 2022 and ending at the end of the day on 31 December 2022.

Further information can be found in [ACN 2024/42 - Item 59 to Schedule 4 of the Customs Tariff Act 1995 – revised commencement date and new by-law](#).

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) from 1 January 2023. See [ACN 2023/31](#) for further detail.

Free Trade Agreement Update

Comprehensive Partnership for Trans-Pacific Partnership Agreement (CPTPP) Accession Protocol for the United Kingdom entry into force

The Comprehensive Partnership for Trans-Pacific Partnership Agreement (CPTPP) Accession Protocol for the United Kingdom enters into force for Australia on 24 December 2024. This follows the Royal Assent of the [Customs Tariff Amendment \(Comprehensive and Progressive Agreement for Trans-Pacific Partnership Expansion\) Act 2024](#) on 24 October 2024.

It has entered into force between the United Kingdom and Brunei, Chile, Japan, Malaysia, Peru, Singapore, New Zealand and Vietnam on 15 December 2024. During the period of 15 – 23 December 2024, Trans-Pacific Partnership originating goods from the United Kingdom cannot claim preferential rates of customs duty under the CPTPP if entered into Australia.

Goods that are Trans-Pacific Partnership Originating Goods from the United Kingdom entered for home consumption on or after 24 December 2024 can claim

preferential rates of customs duty under the CPTPP.

Under the CPTPP, Australia has set to 'Free' the rate of customs duty for all tariff lines, except those specified in [Schedule 8B to the Customs Tariff Act 1995](#).

In particular, for certain products where the last production process other than minor operations¹ occurs in the UK, a rate other than 'Free' may be applicable. These goods are certain cheese and curd products of Chapter 04 of the Working Tariff and certain iron and steel and articles thereof of Chapter 72 and 73 of the Working Tariff.

Please see [ACN 2024/43](#) for further details. Guidance material will be published on the ABF CPTPP webpage prior to entry into force on 24 December 2024 at: <https://www.abf.gov.au/importing-exporting-and-manufacturing/fta/free-trade-agreements/comprehensive-and-progressive-agreement-for-trans-pacific-partnership>

Image: CPTPP Banner (Source: DFAT)



¹ In accordance with subsection 16(4ABB) of the Customs Tariff Act 1995, the following are minimal operations:

- (a) operations to preserve goods in good condition for the purposes of transport or storage;
- (b) packaging, re-packaging, breaking up of consignments or putting up goods for retail sale, including placing goods in bottles, cans, flasks,

- bags, cases or boxes;
- (c) mere dilution with water or another substance that does not materially alter the characteristics of goods;
- (d) collection of goods intended to form sets, assortments, kits or composite goods;
- (e) any combination of operations covered by paragraphs (a) to (d).

Free Trade Agreement Update

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](#). The Department of Foreign Affairs and Trade has published a [factsheet setting out the benefits of the AANZFTA 2nd Protocol](#).

In May 2024, the Joint Standing Committee on Treaties tabled its report, [Report 215 AANZFTA Second Protocol](#), recommending binding treaty action be taken.

On 10 December 2024, the [Customs Amendment \(ASEAN-Australia-New Zealand Free Trade Area Second Protocol Implementation and Other Measures\) Act 2024](#) received the Royal Assent.

The AANZFTA 2nd Protocol will enter into force when Australia, New Zealand and at least four ASEAN Member States have completed their domestic ratification process.

Australian Customs Notices, related instruments and updated guidance material will be published on the ABF AANZFTA webpage prior to entry into force of the AANZFTA 2nd Protocol at: <https://www.abf.gov.au/importing-exporting-and-manufacturing/fta/free-trade-agreements/asean>

Comprehensive Economic Partnership Agreement (CEPA) between Australia and the United Arab Emirates

Senator the Hon Don Farrell Minister for Trade and Tourism and His Excellency Dr. Thani bin Ahmed Al Zeyoudi, Minister for Foreign Trade of the United Arab Emirates, signed the Comprehensive Economic Partnership Agreement between Australia and the United Arab Emirates (Australia-UAE CEPA) in Canberra, Australia on 6 November 2024. See [media release: https://www.trademinister.gov.au/minister/don-farrell/media-release/678-million-boost-australian-exports-uae](#)

The Australia-UAE CEPA was tabled in Parliament on 18 November 2024 and will be considered by the Joint Standing Committee on Treaties. Interested parties are encouraged to make submissions at: https://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Treaties

More information, including the text of the agreement and factsheets, can be found on the DFAT Australia-UAE CEPA webpage at: <https://www.dfat.gov.au/trade/agreements/not-yet-in-force/australia-uae-comprehensive-economic-partnership-agreement-cepa>

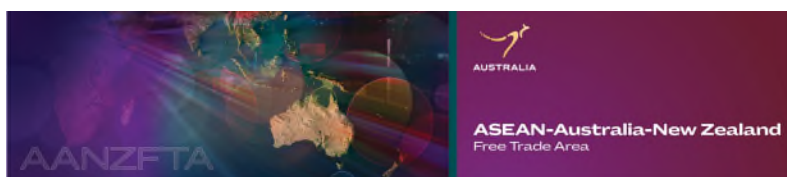


Image: ASEAN-Australia-New Zealand Free Trade Area Banner (Source: DFAT)

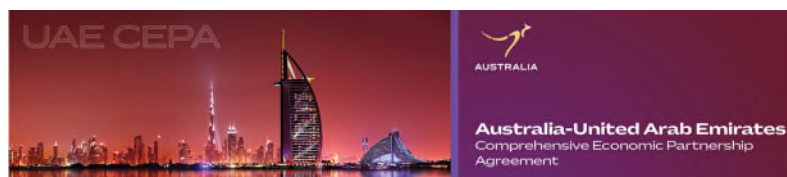


Image: Australia and the United Arab Emirates Comprehensive Economic Partnership Agreement Banner (Source: DFAT)

Deregulation

Streamlining Excise Administration of Fuel and Alcohol

On 1 July 2024, a refund circumstance became available for customs duties paid on eligible petroleum based lubricants and greases. The measure permits refunds of customs duties that have been paid on imported lubricants and greases that are used in the manufacture of excisable goods.

Item 14 of the table in clause 1 of Schedule 6 to the *Customs Regulation 2015* (Customs Regulation) permits refunds of customs duty paid to also include imported petroleum-based lubricants and greases that:

- meet the amended definition of 'petrol' in the Customs Regulation;
- customs duty has been paid;
- have not been used, and is returned to a manufacturer licensed under the Excise Act 1901; and
- the lubricant or grease undergoes further manufacture or production into an excisable good.

Further information is available at www.abf.gov.au/importing-exporting-and-manufacturing/importing/refund-of-customs-duty or by emailing nationalrefunds@abf.gov.au.

Further, on 1 January 2025, a new remission circumstance will become available for customs duties otherwise payable on eligible bunker fuel. A remission of customs duty made under item 22 of the table in clause 1 of Schedule 6 to the Customs Regulation does not require an application to be made.

However, a Full Import Declaration will need to be lodged to apply the remission to the bunker fuel on the ship arriving in Australia.

Item 22 of the table in clause 1 of Schedule 6 to the Customs Regulation permits a remission of customs duty payable where:

- duty is payable on the bunker fuel which is classified under certain tariff subheadings in the table in clause 1 of Schedule 1 of the Customs Regulation;
- the bunker fuel is ship's stores, being stores for the use of passengers or crew of a ship, or for the service of a ship;
- the bunker fuel is for the purpose of carrying on an enterprise (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*);
- the ship has a gross tonnage (within the meaning of the *Shipping Reform (Tax Incentives) Act 2012*) of at least 400; and
- the ship is not currently engaged in making international voyages, or is currently engaged in making international voyages, but is about to make a voyage other than an international voyage.

Further information is available at www.ato.gov.au/bunkerfuel or by making a cargo support enquiry <https://www.abf.gov.au/help-and-support/ics/cargo-support-enquiry>.

Engineered Stone Ban

Information for Industry

Start date

From 1 January 2025, engineered stone benchtops, panels and slabs will become prohibited imports under the *Customs (Prohibited Imports) Regulations 1956*.

What is included in the ban?

Engineered stone benchtops, panels and slabs that contain at least 1% crystalline silica substance as a weight/weight concentration and is created by combining natural stone materials with other chemical constituents (such as water, resins, or pigments), and becomes hardened.

What is not included in the ban?

The ban does not apply to:

- engineered stone products that are not benchtops panels and slabs.
- finished engineered stone products that don't need to be processed or modified, such as prefabricated sinks, jewellery or garden ornaments.
- concrete and cement products, bricks, pavers, blocks, ceramic wall and floor tiles sintered stone,

² An authorised person is either the Chief Executive Officer of the Asbestos and Silica Safety and Eradication Agency; or a person who holds, or is acting in, a position in the Department of Employment and Workplace Relations, that is equivalent to or higher than a position occupied by an SES employee.

- samples of engineered stone taken from benchtops, panels or slabs for testing purposes that are no larger than 250mm by 250mm and 40mm thick.

Permits and exemptions

The Australian Border Force (ABF) will target goods considered to be engineered stone. The importation of engineered stone is prohibited:

- unless the Commonwealth Work Health and Safety Minister or an authorised person² has granted permission for importation in writing, or;
- a confirmation from Comcare, or an authority of a State or Territory³ is in force stating that the proposed use of the engineered stone is for genuine research and analysis, or to sample engineered stone, or;
- the importation is of a kind of engineered stone benchtop, panel or slab that is the subject of an exemption granted by a work health and safety regulator under the Work Health and Safety (WHS) Regulations, or a corresponding WHS law.

³ The authority is an authority of the State or Territory Work Health and Safety Regulator, in which the goods are to be used for that purpose.

Engineered Stone Ban

Information for Industry

Permissions

Engineered stone benchtops, panels or slabs imported without a valid import permit, confirmation or exemption are classed as a prohibited import, meaning they can be seized at the border without a warrant.

The act of applying for an import permit, confirmation of end use, or exemption is not a guarantee that it will be granted.

Goods must not be shipped until one of the forms of approval is obtained. A copy of the permit, confirmation of end use or exemption must be produced to the ABF if requested to do so.

Declarations

Importers should be aware that a new community protection question will be generated as a part of the import declaration process for the purpose of declaring engineered stone.

Where goods meet the definition of engineered stone for the purposes of the prohibition, the community protection question must be answered 'yes'.

Engineered stone being imported through a permission, confirmation of end use or exemption of a value of less than \$1000 AUD must be entered on a Long Form Self Assessed Clearance Declaration (SAC).

Goods descriptions must include reference to the material composition and type of good, i.e. Engineered Stone Benchtop. The description should not include tariff descriptions, brand names, product codes, generic terms or foreign references.

Insufficient information on cargo reports or import declarations may lead to goods being held at the border.

Due diligence

When a customs broker receives a declaration stating the goods are not engineered stone, the customs broker should ensure they obtain reliable and sufficient supporting evidence to correctly make the declaration and to provide to the ABF if requested.

A declaration on its own, whether from the manufacturer, importer or third-party supplier is not considered evidence.

It should not be assumed that engineered stone manufactured overseas and labelled crystalline silica free contains less than 1% of crystalline silica. Goods may be labelled engineered stone "crystalline silica free" even when the content of crystalline silica exceeds 1%.

In cases where it is unknown if the goods exceed the 1% silica content, testing should be conducted prior to importation. Documentation verifying the composition of the goods should be included in the commercial documentation for lodgement of the import declaration.

If the ABF suspects the consignment contains prohibited engineered stone, the importer will be provided the opportunity to have the goods tested at their expense, or re-exported.

Engineered Stone Ban

Information for Industry

Assurances

Several types of documentation may be necessary to demonstrate a sufficient level of assurance that the goods are not engineered stone.

As an example, a Material Safety Data Sheet developed in line with relevant domestic state and territory WHS laws and regulations may be considered one type of assurance document to determine the composition of the goods.

In cases where there is uncertainty around the status of benchtops, panels or slabs as engineered stone products, testing of the goods should be conducted prior to importation to verify the composition of the goods. Where this occurs, the ABF will need to be able to confirm the sampling and testing undertaken is related to the imported goods and may seek batch numbers or other evidence to match the testing to the imported goods.

Written evidence of the sampling process, photographs and accurate records of decisions (what was and what was not sampled and why) will enhance assurances provided to the ABF that the goods are not engineered stone.

To ensure an appropriate analysis method has been utilised, testing certificates produced from outside Australia should be from a laboratory recognised by the National Association of Testing Authorities (NATA) through the Mutual Recognition Agreement scheme and accredited by the local accreditation authority for the purposes of engineered stone identification using an appropriate analysis method.

Where assurances are insufficient, the ABF may ask the importer to undertake testing. This process will incur additional cost to the importer for storage and transport of the goods under customs control while sampling by a competent person⁴ and testing is completed.

Testing at the border

Testing of goods must be carried out by a laboratory using suitable analytical means, such as petrographic analysis and x-ray diffraction. To provide for the most reliable assurance outcome, testing laboratories should be accredited through NATA. Details of NATA accredited laboratories are available on the NATA website by searching for silica testing.

The arrangement for, and cost of, any independent inspection, testing and storage of the goods is the responsibility of the importer in Australia in line with Section 186 of the Customs Act 1901.

Image: ABF Officer (Source: ABF)



⁴ As per the *Work Health and Safety Regulations 2011* a competent person is “a person who has acquired through training, qualification or experience the knowledge and skills to carry out the tasks.

Engineered Stone Ban

Information for Industry

Any attempt to rebrand engineered stone as another product to intentionally avoid the import ban will be subject to ABF action.

Samples for testing

A permit is not required for samples being imported for testing. Samples must be from the actual shipment to be imported.

To comply with requirements, each piece of engineered stone contained in a consignment of samples for testing should be no larger than 250mm by 250mm by 40mm thick.

The associated cargo report **should** describe the goods as “engineered stone samples for testing”.

The consignee and consignor details **should** clearly indicate the importer and supplier, not freight forwarders or logistic providers.

Export

The engineered stone prohibition does not apply on export. In some cases, the ABF may seek the re-export of goods suspected of, or confirmed to, contain engineered stone at the cost of the importer.

Further Information

Information regarding the Australian Customs Notice for engineered stone can be found at:

[Australian Customs Notices](#)

Information on engineered stone import prohibition can be found at:

[Categories of prohibited goods](#)

Information on the Australian Government prohibition on the use, supply and manufacture of engineered stone can be found at:

[Prohibition on the use of engineered stone - Department of Employment and Workplace Relations, Australian Government \(dewr.gov.au\);](#)

[Engineered stone ban | Safe Work Australia.](#)



Image: Cargo containers (Source: ABF)

Industry Engagement

Meeting snapshots

August 2024

Trade Facilitation Initiatives Working Group (TFIWG)

TFIWG members convened to work through issues including:

- Outcomes from industry consultation workshops that were held to confirm the guidelines for ABF's Regulatory Sandbox controlled trials. Members acknowledged the value of face to face consultation.
- Results from the June 2024 Channels survey that highlighted industry preferences for online interactions with the ABF via self-service and digital portals; recommendations for improvements to the user experience on the ABF website and agreed that the modernisation of e-commerce requires co-design between industry and government.
- Model Law on Electronic Transferable Records (MLETR) which is an initiative led by the Attorney-General's Department (AGD) to ensure electronic records have the same legal status as traditional paper versions of those documents. A consultation paper was released in September 2024.
- Variations between ABF and Department of Agriculture, Fisheries and Forestry (DAFF) cost recovery calculations and how they are aligned to the Government's cost recovery framework.

August 2024

Trade Technology Working Group (TTWG)

The TTWG met and discussed:

- Foundations to Enable a Single Trade Environment (STE Foundations) project that has been testing technology capability requirements for an incremental transition away from the Integrated Cargo System (ICS) in a way that will minimise impacts to current reporting processes. Members acknowledged findings of the short-term trial of the ABF Trade Portal, which allowed users to submit Self-Assessed Clearances (SAC) to test underlying capability.
- Progress of the two Digital Trade Accelerator Program (DTAP) constituent projects; DTAP Connect and DTAP Risk. Members considered technical design, and recommended inclusion of a filter option within the Consignment Status feature to enable screening of incoming email content, and agreed for ABF to seek nominations for participation in a detailed technical sub working group.
- Progress of the Streamlining the Cargo Intervention Model (SCIM) project, that will develop and trial new streamlined intervention models to increase the detection of incoming illicit items through sea and air ports.

Industry Engagement

Meeting snapshots

September 2024

Trade and Goods Compliance Advisory Group (CAG)

CAG members convened and worked through:

- the World Trade Organization (WTO) decision 'DS603 Australia - Anti-Dumping and Countervailing Duty Measures on Certain Products from China'. As of 26 April 2024, these outcomes were adopted by the WTO Dispute Settlement Body and are now binding.
- the Customs Amendment (Strengthening and Modernising Licensing and Other Measures) Bill 2024 and Customs Licensing Charges Amendment Bill 2024. Both Bills were granted Royal Assent on 5 September 2024. The amendments contained in the Bills will commence on a date by fixed proclamation.
- the update provided on the progress of the re-development of the Australian Trusted Trader 2.0 (ATT 2.0) program. Members explored the possibility of enhanced data-sharing arrangements for Trusted Traders; the opportunities of a potential tiered framework; seeking input from companies that are not currently part of the ATT; and green trade requirements.
- advice provided by the Department of Defence regarding the amendments to the Defence Trade Controls Amendment Act 2024. Australia, the United Kingdom (UK) and the United States of America (USA) now have a licence-free environment for the 2,500 export items listed under the Defence Strategic Goods List (DSGL). In order to be eligible to participate in the program, exporters are required to enrol via the defence website.



Industry Engagement

Upcoming Meetings

The current dates for 2025 ABF-Industry Committee Meetings (which are subject to change as required):

Date	2025 Committee Meeting
29 January 2025	National Sea Passenger Facilitation Committee
19 February 2025	Conference of Asia Pacific Express Carriers
6 March 2025	National Passenger Facilitation Committee
26 March 2025	Trade and Goods Compliance Advisory Group
8 April 2025	National Committee on Trade Facilitation
9 April 2025	Trade Initiatives Facilitation Working Group
9 April 2025	Trade Technology Working Group
14 May 2025	National Sea Passenger Facilitation Committee
18 June 2025	National Passenger Facilitation Committee
2 July 2025	Conference of Asia Pacific Express Carriers
20 August 2025	Trade Facilitation Initiatives Working Group
20 August 2025	Trade Technology Working Group
17 September 2025	Trade and Goods Compliance Advisory Group
15 October 2025	National Sea Passenger Facilitation Committee
11 November 2025	National Committee on Trade Facilitation
12 November 2025	Trade Facilitation Initiatives Working Group
12 November 2025	Trade Technology Working Group
03 December 2025	National Passenger Facilitation Committee

Australian Trusted Trader Update

Program update

The Australian Trusted Trader (ATT) program accredits Australian businesses who demonstrate high levels of supply chain security, trade compliance and a commitment to continuous improvement. The ATT program is now in its ninth year since commencement in 2016, and throughout this time has demonstrated the success of building trusted partnerships that deliver supply chain security and trade facilitation benefits for both ABF and industry.

As at 27 November 2024, the ATT program is actively managing 1,014 entities, including 885 accredited Trusted Traders and 129 active applications; across nearly all sectors of the economy. This sustained growth and development has seen ATT become a benchmark for Authorized Economic Operator (AEO) programs globally.

In 2020, the program transitioned from the implementation phase to sustainment. In sustainment, the focus of the program is ongoing assurance and ensuring the integrity of the program. The ATT program continues to assess new applicants and on-board entities who can demonstrate strong supply chain security, trade compliance and a commitment to continuous improvement. Processing timeframes for new applicants range from 12-18 months, with the assessment of new applications balanced with the program priority of facilitating reaccreditations, assurance activities and support to accredited Trusted Traders.

Assurance activity continues to support the integrity of the ATT Program. Since commencement of the ATT program, 90 entities have withdrawn ATT applications following an onsite supply chain security assessment, due to an inability to achieve the requirements of the ATT Rule, or for other reasons. This is in addition to the 36 entities that have been refused ATT accreditation and 155 entities that have had ATT accreditation terminated. It is important that entities make sure they have strong supply chain security and trade compliant practices before applying for the program.

To support entities and accredited Trusted Traders to better understand the core components of supply chain security and how to limit supply chain exploitation, the 'ATT Online International Supply Chain Security Education Program' includes eleven modules intended to provide a basic understanding of supply chain security. Recently, ATT launched the Trade-Based Money Laundering (TBML) Awareness module to increase awareness of TBML risks and indicators and build resistance to exploitation of the international supply chain. This online program is available to all those active in the international supply chain, not just accredited Trusted Traders, and can be accessed through the QR code below:



Australian Trusted Trader Update

IAG update

The ATT Industry Advisory Group (IAG) meeting was held in Sydney in October 2024. The IAG provides an important forum for the ABF and Trusted Traders to discuss ATT program priorities, opportunities for reform, and challenges in improving supply chain security and trade facilitation.

Educational workshops were facilitated for IAG Trusted Trader attendees in relation to documented security risk assessments and utilising the 'Essential Eight' to conduct cyber security maturity assessments. The Department of Agriculture, Forestry and Fisheries also presented a program update to IAG Trusted Trader attendees.



Image: ATT Industry Advisory Group – October 2024 (Source: ABF)

Trade Compliance

Supplier undervaluation

In the last quarter, the ABF has detected an ongoing trend of suppliers undervaluing consignments as a method of avoiding additional importation fees, duties and taxes. This has involved the undervaluation of consignments by use of “Proforma Invoices”.

Through purchasing goods from overseas, Australian importers enter into a contract with their suppliers. Often Australian importers believe they are purchasing goods on a Delivered Duty Paid (DDP) basis, also known as “door to door” in the courier trade. This is not always explicitly written on the purchase / contractual documents provided.

Under the DDP Incoterm rules, the supplier assumes all responsibilities and costs for delivering the goods to the importer’s named address. Therefore, the supplier is liable for preparing relevant shipping, certificate of origin and customs clearance documentation to customs brokers as well as paying all export and import fees, duties and taxes. In the current environment, it appears that many suppliers are taking advantage of this assumption by the importer. Suppliers are failing to declare the goods at the accurate money price paid value often without the knowledge of the importer.

Goods are under declared as, Self-Assessed Clearances (SAC) which have a declared value at or below the \$1,000 AUD threshold, when the true value far exceeds that amount. Suppliers are also known to ‘split’ a single purchase order into multiple shipments, to further reduce the declared

value (Reference [ACN 2021/01](#)).

By failing to accurately declare the importation as a Full Import Declaration (FID), the suppliers are avoiding relevant duties and taxes that should be paid on the importation of goods into Australia. These goods are often attempted to be cleared through on multiple occasions until being detected for review.

Historically, the undervalued importations can create significant future liability for importers and brokers who may be deemed responsible as the “owners” under Section 4 of the *Customs Act 1901* (Customs Act). Section 165(3) of the Customs Act provides for the calling up of short-paid duties and indirect taxes for a period of up to four years from the date of demand.

Audits completed by the Trade Compliance Targeted Response team (TCTR) often detect hundreds of instances of undervaluation on imported goods over a four year period. These detections result in demands for historically short-paid duties and indirect taxes often for a substantial amount, placing significant strain on the importer. The suppliers were found to have fraudulently exploited the importer's business model to reduce the customs and taxes payable.



Trade Compliance

Supplier undervaluation

To counteract the above concerns of undervaluation and splitting of consignments the following is recommended:

- Importers should contact their suppliers to ensure that future custom clearance documentation reflects the true and accurate money price paid for goods being imported.
- Importers should request their suppliers provide copies of the customs documentation when an order is placed but prior to shipment.
- Licensed Customs Brokers must scrutinise the commercial documentation provided to reduce the risk of making a false or misleading statement in the import declaration.
- Upon delivery, the declared value of the goods should be verified, by the importer, against the packing list and other commercial documents to ensure the value matches the paid invoice. Any discrepancies should be reported back to the courier company for rectification immediately.
- For a period of five years, the importer should retain all commercial documentation, according to section 240(1) of the Customs Act.
- In addition, importers should seek advice from a licensed customs broker and explore having a broker act as an intermediary between the importer and their overseas suppliers to ensure compliance with all customs regulations.

The ABF's focus remains on fostering and encouraging a voluntary informed compliance environment to facilitate legitimate trade.

By implementing the above actions, the owner of the goods is able to ensure the accurate declaration of their imports. Where an alleged breach has occurred, the owners of the goods, may face financial penalties or legal action if found to have made a false and/or misleading declaration on importations. Contraventions against sections s243U/243T/243V of the Customs Act are strict liability offences.

On-going ABF involvement as a result of pre-clearance intervention might cause significant delay in goods movement and financial loss for importers.

It is essential that importers and licensed customs brokers fulfil their obligations as specified in the Customs Act 1901. Importers and licensed customs brokers should take reasonable steps to ensure that all importations are declared correctly and the correct duty and tax is paid.

Please see the following link for further information:

<https://www.abf.gov.au/help-and-support-subsite/CustomsNotices/2014-50.pdf>



Trade Compliance

Live horse imports

As a result of multiple trade compliance assessments, it has come to the attention of the ABF that there are industry wide inconsistencies in the reporting of live horse imports into Australia. As a result of the inconsistencies, ABF are increasing scrutiny on horse imports in the form of ongoing compliance activities.

This article is intended to address the inconsistencies found in reporting and to educate importers of their legislative requirements when importing horses into Australia.

Incorrect Valuation

A consistent error identified by the ABF trade compliance team is the incorrect valuation of horse imports. In order to determine accurate rates of any duties or indirect taxes, the correct Customs Value (CVAL) of the import must be declared.

Undervaluation of goods imported into Australia impacts on government revenue and creates an uneven playing field for business. When importing a horse into Australia, its value at the *time of import* must be declared for the correct taxes to be applied.

Whilst ABF acknowledges that there may be challenges in the valuation of some horses due to a range of factors (including changes in the value of individual horses over differing circumstances), there are legislative rules for the valuation of goods for import into Australia in the order they must be applied under s154-161L of the Customs Act.

Valuation Methods

The simplest scenario for finding an accurate value of a horse is the transaction value from the contract of sale. However, there are cases where the contract of sale becomes an inaccurate representation of the value of the horse at the time of import.

In these specific cases alternate approaches must be used to find a value

which is not arbitrary or fictitious. Examples of different methods to determine a value for a horse at time of import include, but are not limited to: using insured values of the horse, auction reserve prices, or bloodstock agent appraisal. It is up to the importer to determine a reasonable valuation method, which they are able to substantiate.

Commercial Documents

As well as errors in valuation, the ABF has identified that many live horse importers are not retaining the necessary commercial documents as required by legislation under s240 of the Customs Act. Commercial documents are required to enable ABF to confirm the accuracy of the details of imports, including the declared value. Examples of commercial documents include but are not limited to: commercial invoices, evidence of payments, and bills of lading. Commercial documents are legislatively required to be kept by importers for five years.

If horse imports are found to have been undervalued, ABF has the power to charge the importer for a bloodstock agent to value the horse/s, and charge the importer any underpaid GST, as well as issue relevant infringements.

Please see the following link for further information:

[Importing animals \(abf.gov.au\)](https://abf.gov.au/importing-animals)

Border Watch update



BORDER WATCH

Help protect Australia's border

Important Update

Information received through Border Watch is an integral part of keeping Australia safe. Your information has directly contributed to a range of outcomes including successful interdictions of illicit drugs, dangerous prohibited weapons, illicit tobacco, foreign fishing vessels and wildlife smuggling attempts.

In response to a recent review, Border Watch will now be managed centrally which will result in changes to the way we connect. We appreciate your patience as we develop this new operating model.

The centralised management approach does mean that regional coordinator roles in each state no longer exist and that Border Watch regional mailboxes will no longer be monitored. Information can still be submitted online at borderwatch.gov.au or abf.gov.au/borderwatch and for imminent issues you can continue to call our **24/7 hotline** on **1800 06 1800**.

Whichever reporting method you choose, the information you provide will continue to be received directly by Border Watch, recorded and referred to the appropriate area and handled in accordance with the Information Protection Statement that can be found on our webpage.

The distribution of materials such as bulletins, indicator sheets and Border Watch presentations will be incorporated into the ABF's existing industry engagement events, programs and activities.

Under the new arrangements, we will continue to explore ways to connect and engage with you and enhance the way the Border Watch program is delivered, as we truly value and appreciate our strong and longstanding partnerships.

Thank you for your ongoing support.

Help protect Australia's border

Border Watch Border Watch is a Department of Home Affairs and Australian Border Force program that allows members of the community and industry to provide information about suspicious border related activities.

You can use your commercial expertise to help the Australian Border Force protect Australia's border by reporting suspicious behaviour, activities or goods to Border Watch.

Before you make a report

Read our [Information Protection Statement \(homeaffairs.gov.au\)](https://homeaffairs.gov.au) for more information about what we do with information you provide.

If something doesn't feel right, make it your business

If you see something that doesn't feel right, make it your business. Flag it with Border Watch. One small observation could help stop a much larger border crime.

For more information or to report suspicious activity: abf.gov.au/borderwatch

Trade Services

Voluntary compliance hits an all-time high

Voluntary Disclosure team revenue for FY 2023-24 exceeded \$255 million

Fast Figures

In FY 2023-24 the VDI team identified **\$255.4 million** in revenue for recovery – a **39.8% increase** from FY 2022-23 (approx. \$73 million).

In the last three FYs, the number of VDI cases annually where industry has been protected from penalties, has increased by **more than 87%**.

Since inception, total revenue identified by the VDI team is **\$1.18 billion** and the number of cases handled so far is **797**.

What is a Voluntary disclosure

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

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
- Royalties and/or Production assists
- Incorrectly claimed refunds and/or drawbacks

Who can lodge a Voluntary Disclosure?

The team regularly receives and assesses voluntary disclosure submissions from commercial 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 in Australia.

A voluntary disclosure provides protection from penalties and prosecution if it is given voluntarily, truthfully and fully.

Businesses making voluntary disclosures can engage professional support so the team regularly deals with representatives including consultants, legal practitioners and customs brokers.

How can the Voluntary Disclosures Scheme Benefit you?

In the last three years, the VDI team has significantly increased in-person industry engagement to actively promote the benefits of voluntary compliance.

Benefits to companies include:

- A bulk payment advice issued by the VDI team, replacing the need to lodge individual amendments to 50+ ICS lines.
- Protections afforded for full and accurate disclosures against prosecution (or the application of administrative penalties) under sections 243T and 243U of the Customs Act.
- Protections which apply from the time a letter of 'intention' to lodge a disclosure is submitted, in accordance with Australian Customs Notice [ACN 2023/41 - Updated guidance on Voluntary Disclosures \(abf.gov.au\)](https://www.abf.gov.au/australian-customs-notice/2023/41).

Trade Services

Industry Engagement

Engaging with Industry

VDI holds meetings annually with industry consultants as an educational exercise in terms of voluntary reporting and documentary requirements, whilst providing industry an insight into VDI legislation, policy and processes.

“Since 2014, VDI teams have actioned 797 cases where industry has been protected from penalties.”

This VDI industry engagement has seen an increase in the number of error notices and is considered a critical factor in increasing revenue recovery via voluntary compliance.

- It provides an opportunity to offer advice on resolving specific pain points for industry, receive feedback, improve relationships and streamline the disclosure process.
- It has resulted in the release of an ACN, updates to the VDI webpage, and the reminder letter initiative.

Other VDI Industry engagement has included attendance at symposiums, summits, trade exhibitions, an ASEAN forum and the publication of articles in industry newsletters.

Ongoing improvements

The VDI team has focused on streamlining its processes to reduce its assessment times, effectively reducing a backlog from two years to six weeks, and actively marketing the benefits of voluntary disclosures to industry.

The team recently received an ABF Commissioner’s award for its efforts.



Image: Assistant Commissioner South James Watson presented an ABF Commissioner’s award to the Voluntary Disclosures team.

Learn More

You can access the Voluntary Disclosures E-learning Module at ABF - International Supply Chain Security Education Program australianborderforce.birchlp.com.au

Contact us

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](https://www.australianborderforce.gov.au/voluntary-disclosures).

Trade Services

Concessions

Obligations when applying for a Tariff Concession Order (TCO)

The Australian Border Force (ABF) is committed to maintaining the integrity of Australia's trade and customs laws through its national goods compliance program. A key aspect of this program is the Tariff Concession System which is fundamental in supporting the domestic manufacturing industry. Tariff Concession Orders (TCOs) are an Australian Government revenue concession that exists where there are no known Australian manufacturers of goods that are substitutable for imported goods.

Key Obligations for TCO Applicants

TCO applicants must provide comprehensive evidence to satisfy the Comptroller-General of Customs that their application meets the core criteria defined in the Customs Act. The core criteria includes no substitutable goods (corresponding use); goods produced in Australia (substantial process - wholly or partly manufactured in Aust.); goods produced in the ordinary course of business (up to 5yrs before TCO application). This includes providing all relevant information and conducting thorough inquiries to determine whether Australian manufacturers of substitutable goods exist.

Core Criteria for TCO Applications

A TCO application is valid if, on the day of lodgement, no substitutable goods are produced in Australia in the ordinary course of business. The legislation

mandates that delegates of the Comptroller-General rigorously ensure applicants meet their obligations.

Applications lacking reasonable information or appropriate inquiries may be rejected.

Purpose of the Tariff Concession System

The system is not designed for applicants to seek concessions hoping that potential producers of substitutable goods will not object. Applicants, whether importers, agents, consultants, or brokers, must ensure that all relevant information is included in the application form.

Searches for Local Manufacturers

Applicants must provide evidence of inquiries made to identify local manufacturers who can produce substitutable goods. Searches conducted by prescribed organisations, such as members of the Industry Capability Network, are considered sufficient. If not using a prescribed organisation, applicants must provide evidence of searches using reasonable search terms across at least three types of databases.

Reasonable Information and Inquiries

The legislation requires the Comptroller-General to consider information and inquiries that an applicant could reasonably be expected to have or make. This includes industry knowledge obtained through trade fairs, membership of industry associations, or normal business operations.

Trade Services

Concessions

Contacting Potential Manufacturers

If a potential Australian manufacturer of substitutable goods is identified, the applicant must contact them in writing with details of the goods and allow a minimum of ten working days for responses before lodging the application. If a local manufacturer responds and considers that it produces substitutable goods, the applicant must substantiate why the locally manufactured goods are not substitutable.

Operative Date and Illustrative Descriptive Material

The operative date (the date the TCO application was received by an officer of Customs) for an application is the date on which a complete application containing all required information is received by the Comptroller-General. All applications must be accompanied by clear illustrative descriptive material (IDM) that enables full and accurate identification of the goods. Applications lacking sufficient IDM may be rejected.














The ABF's national goods compliance program plays a vital role in ensuring that trade and customs laws are upheld. By adhering to these guidelines, industry members can contribute to the integrity and efficiency of Australia's trade system.



Industry guidance

Australian Custom Notices

The following table contains the Australian Customs Notices that have been issued since the last GCU. The full list and details can be found [here](#).

Notice	Title	Year
2024-42	Item 59 to Schedule 4 of the Customs Tariff Act 1995 – revised commencement date and new by-law	2024 
2024-41	Remissions of Duty Payable on Bunker Fuel	2024 
2024-40	Application for Customs Broker Licences	2024 
2024-39	Application for Customs Broker Licences	2024 
2024-38	Vessels undertaking voyages to Ashmore and Cartier Islands - reporting requirements and eligibility for duty-free ship's stores	2024 
2024-37	Clarification on the process for the movement of transhipped goods	2024 
2024-36	Completing Mandatory Continuing Professional Development for Licensed Customs Brokers	2024 
2024-35	Refund of Duty Paid on Petrol, including Petroleum-Based Oils	2024 
2024-34	Proposed Customs (Information Technology Requirements) Amendment (Australia Travel Declaration) Determination 2024	2024 
2024-33	Application for Customs Broker Licences	2024 
2024-32	Assurances that imported goods do not contain asbestos	2024 
2024-31	Customs duty rates for tobacco and tobacco products – September 2024	2024 
2024-30	Use of ship's stores for on-board functions	2024 

Compliance program results

FY 2023/24, Q4 2023/24 (APR–JUN) and Q1 2024/25 JUL–SEP)



Note: Statistics were accurate at the time of extraction for the period 01 July 2022 to 30 June 2024 and for the period 01 July 2023 to 30 September 2024. As data has been drawn from a dynamic source, figures provided may differ slightly in previous or future reporting.

Infringement Notice Scheme

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
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
64ACD(2)	Failure to report on passengers and crew pursuant to ss 64ACA or 64ACB
77R(1)	Breach of conditions of depot licence
77Y(4)	Failure to comply with directions in relation to goods subject to customs control
82C(1)	Breach of conditions of a warehouse licence
117AA(1)	Consolidation of prescribed goods other than at a prescribed place
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

Compliance program results

FY 2023/24, Q4 2023/24 (APR–JUN) and Q1 2024/25 JUL–SEP)

Figure 1 – Number of Infringement Notice Scheme offences 1 Jul 2023 - 30 Jun 2024

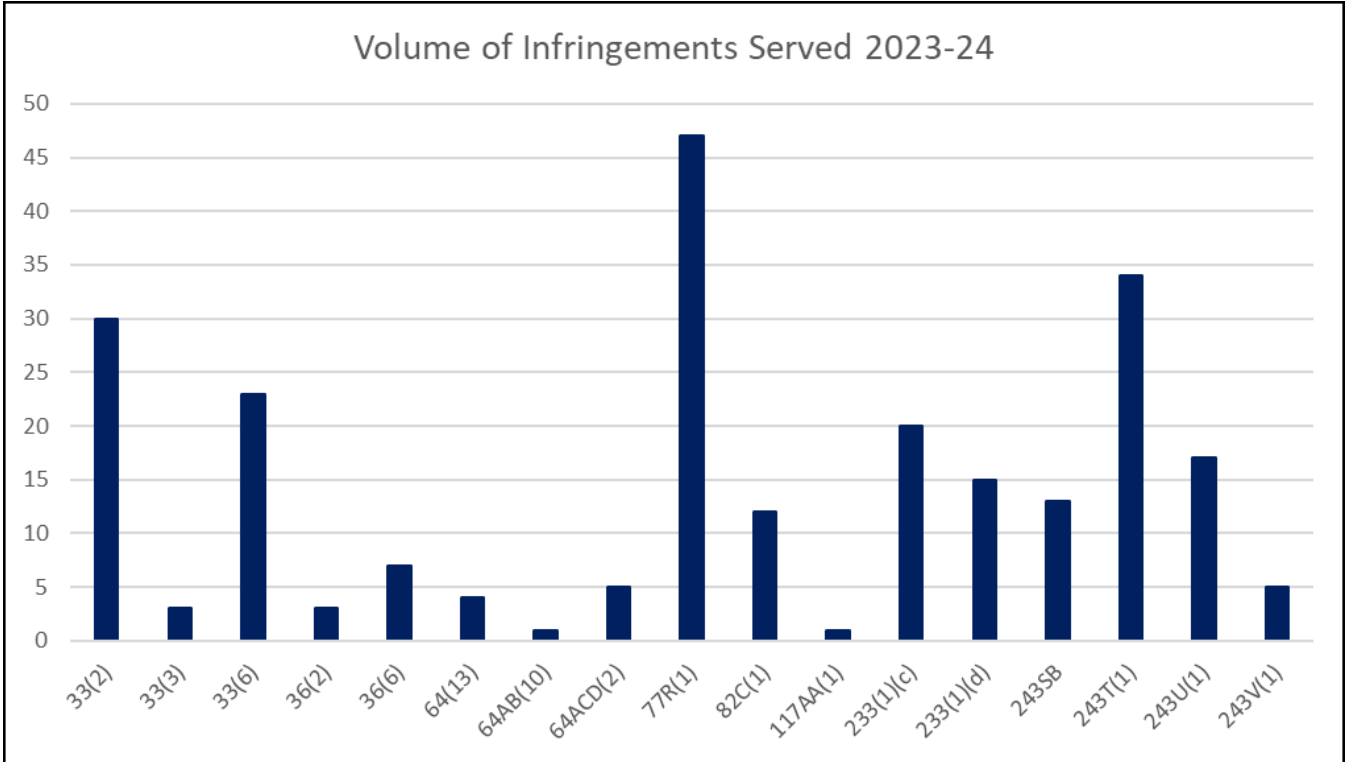
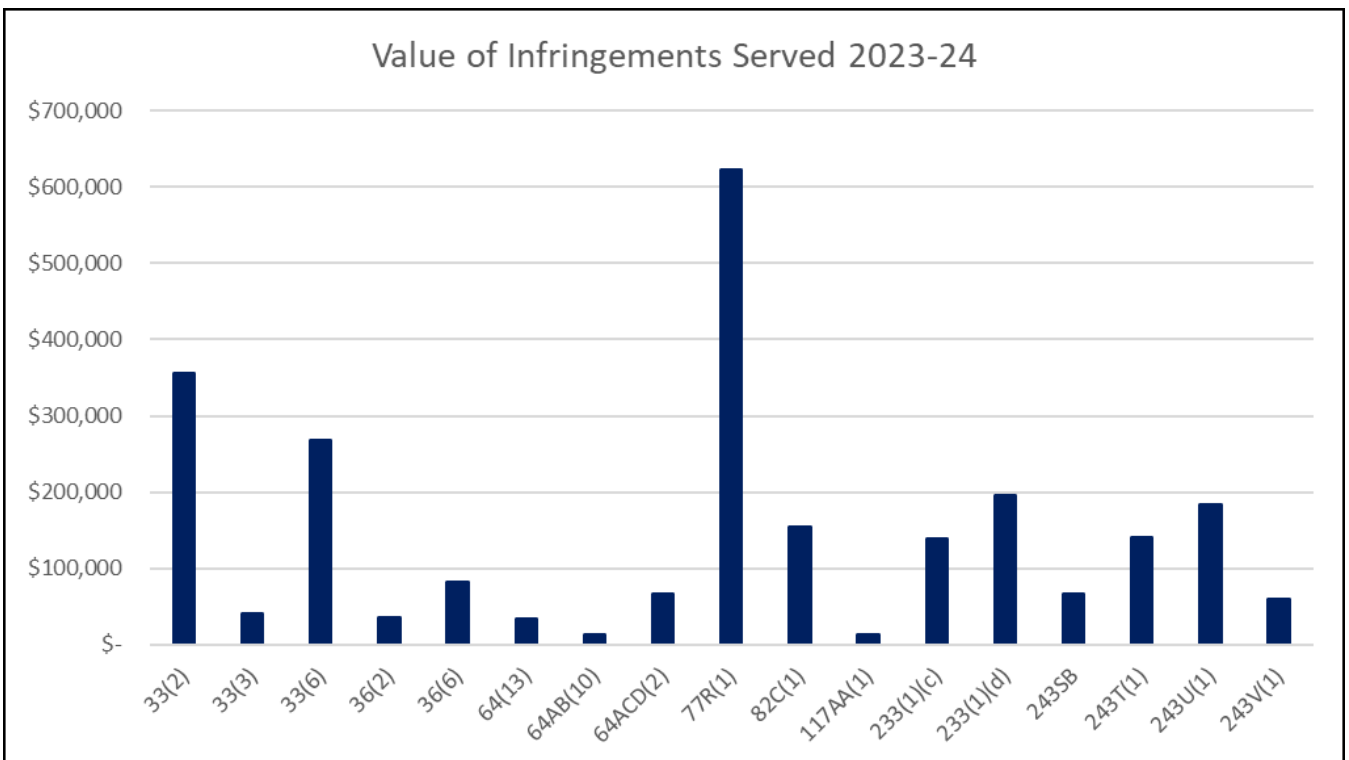


Figure 2 – Value of Infringement Notice Scheme offences 1 Jul 2023 - 30 Jun 2024



Compliance program results

FY 2023/24, Q4 2023/24 (APR–JUN) and Q1 2024/25 JUL–SEP)

Figure 3 – Number of Infringement Notice Scheme offences 1 Jul 2024 - 30 September 2024

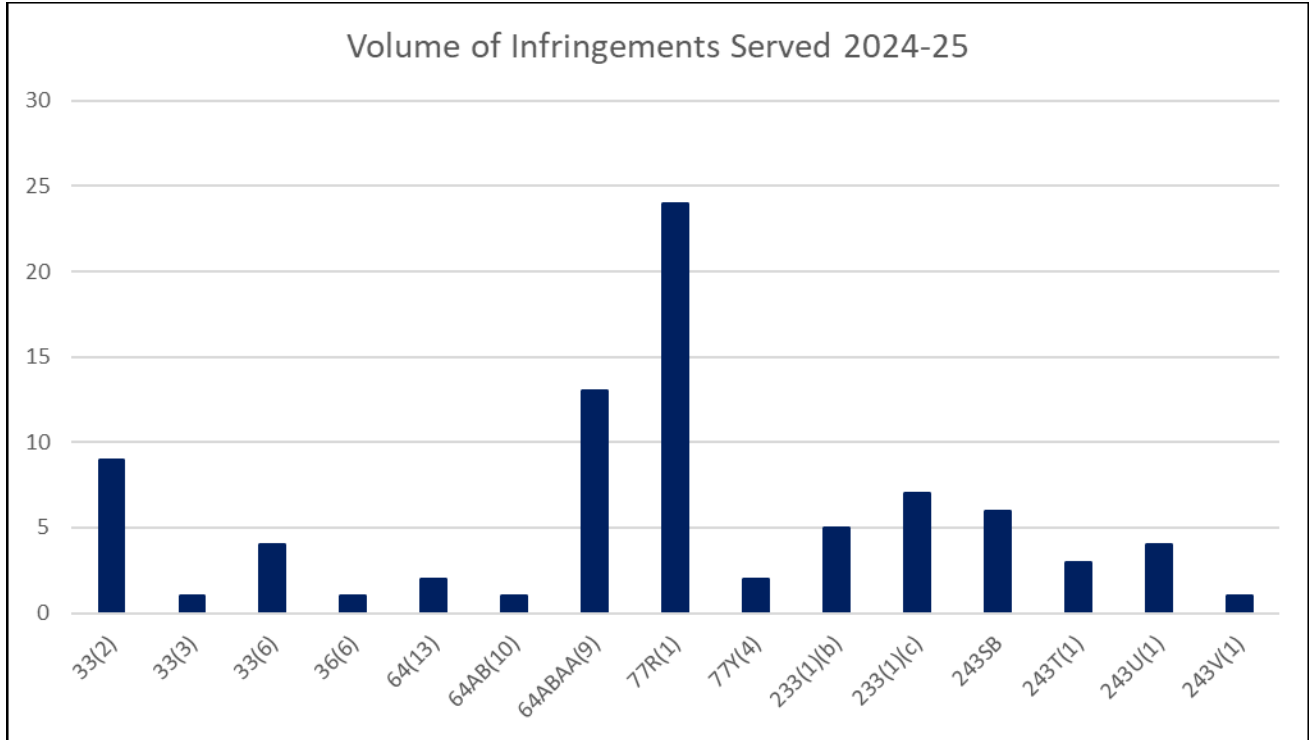
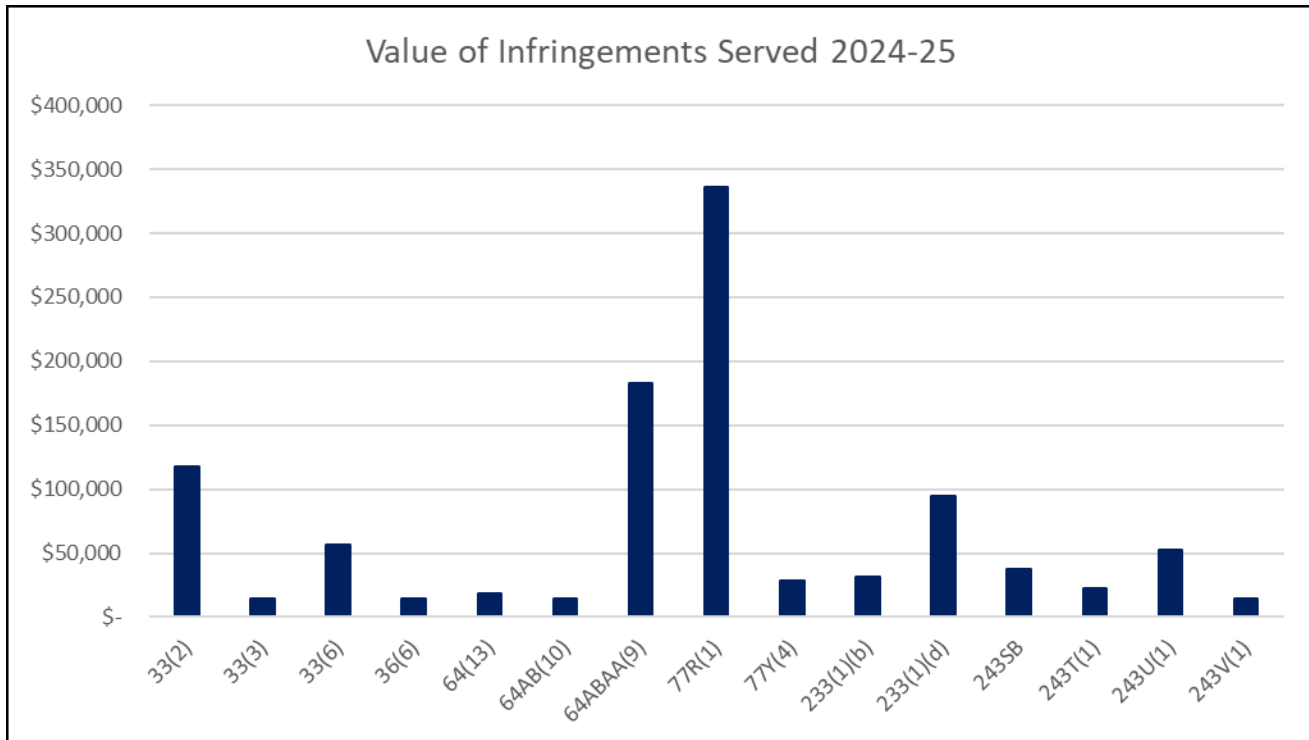


Figure 4 – Value of Infringement Notice Scheme offences 1 Jul 2024 - 30 September 2024



Compliance program results

FY 2023/24, Q4 2023/24 (APR–JUN) and Q1 2024/25 JUL–SEP)

Revenue understatements – general

Table 2 - Value of revenue understatements identified from investigations and compliance activities, Quarter 4 (APR - JUN 2024) and financial year 2023-24 with comparison with the same period 2022-23 (AUD)

Activity Type	Q4 APR-JUN 2023/24	Q4 APR-JUN 2022/23	FY 2023/24	FY 2022/23
Post Transaction Verification	\$3,726,852	\$18,625,516	\$17,588,532	\$34,041,589
Voluntary Disclosure	\$98,809,873	\$30,736,571	\$255,418,364	\$182,645,454
Pre Clearance Intervention	\$5,025,950	\$5,997,194	\$20,865,544	\$19,293,734
Compliance Monitoring Program	\$66,073	\$104,685	\$363,059	\$327,934
National Refunds Intervention	\$2,243,629	\$3,472,689	\$15,895,131	\$20,721,751

Table 3 - Value of revenue understatements identified from investigations and compliance activities, Quarter 1 (JUL – SEP 2024) with comparison with the same period in 2022-23 (AUD).

Activity Type	Q1 JUL-SEP 2024/25	Q1 JUL-SEP 2023/24
Post Transaction Verification	\$2,424,652	\$3,069,406
Voluntary Disclosure	\$40,991,447	\$76,274,996
Pre Clearance Intervention	\$2,690,739	\$3,858,436
Compliance Monitoring Program	\$133,453	\$114,409
National Refunds Intervention	\$837,187	\$4,524,729

Compliance program results

FY 2023/24, Q4 2023/24 (APR–JUN) and Q1 2024/25 JUL–SEP)

Duty refunds

Table 4 - Administration of Refunds Quarter 4 (APR - JUN 2024) and financial year 2023-24 with comparison with the same period in 2022-23 (AUD)

Refunds Description	Q4 APR-JUN 2023/24	Q4 APR-JUN 2022/23	FY 2023/24	FY 2022/23
Number of refunds Lodged	26,611	24,203	94,946	96,914
Value of refunds lodged	\$133,429,178	\$70,846,189	\$384,046,507	\$304,581,658
Number of approved refunds	25,750	23,580	92,992	95,486
Value of approved refunds	\$104,117,664	\$72,666,452	\$330,474,959	\$265,311,510
Number of refunds rejected (non-compliant)	119	145	577	678
Value of refunds rejected (non-compliant)	\$1,471,088	\$2,798,797	\$13,411,658	\$18,438,937

Table 5 - Administration of Refunds Quarter 1 (JUL – SEP 2024) with comparison with the same period in 2022-23 (AUD).

Refunds Description	Q1 JUL-SEP 2024/25	Q1 JUL-SEP 2023/24
Number of refunds Lodged	24,823	23,374
Value of refunds lodged	\$92,164,723	\$87,264,984
Number of approved refunds	24,973	23,237
Value of approved refunds	\$82,856,981	\$77,877,030
Number of refunds rejected (non-compliant)	139	198
Value of refunds rejected (non-compliant)	\$7,218,226	\$4,276,471

Compliance program results

FY 2023/24, Q4 2023/24 (APR–JUN) and Q1 2024/25 JUL–SEP)

Duty drawbacks

Table 6 - Administration of Duty Drawbacks Quarter 4 (APR - JUN 2024) and financial year 2023-24 with comparison with the same period in 2022-23 (AUD)

Drawbacks Description	Q4 APR-JUN 2023/24	Q4 APR-JUN 2022/23	FY 2023/24	FY 2022/23
Drawbacks Lodged	387	420	1,598	1,755
Value of Drawbacks Lodged	\$103,187,759	\$109,147,764	\$510,420,792	\$426,127,710
Total Drawbacks Paid	391	409	1,547	1,704
Value of Drawbacks Paid	\$103,301,473	\$118,873,631	\$449,852,548	\$452,190,576
Drawbacks Rejected	8	17	37	29
Value of Drawbacks Rejected	\$826,312	\$55,929	\$17,298,300	\$638,390

Table 7 - Administration of Duty Drawbacks Quarter 1 (JUL – SEP 2024) with comparison same period 2022-23 (AUD).

Drawbacks Description	Q1 JUL-SEP 2024/25	Q1 JUL-SEP 2023/24
Drawbacks Lodged	359	400
Value of Drawbacks Lodged	\$92,790,743	\$181,930,777
Total Drawbacks Paid	357	388
Value of Drawbacks Paid	\$114,318,142	\$152,426,212
Drawbacks Rejected	2	14
Value of Drawbacks Rejected	\$3,160	\$155,983

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 program results

FY 2023/24, Q4 2023/24 (APR–JUN) and Q1 2024/25 JUL–SEP)

Revenue understatements – trade remedy measures

In the financial year 2023/24, ABF completed 69 trade remedy measures verification activities that included an outcome, in comparison to 61 in 2022/23. These activities ensure a level playing field in relation to the enforcement of trade remedy measures and primarily focused on:

- Aluminium Extrusion
- Concrete Underlay Film (Black)
- Hollow Structural Sections
- Steel Pallet Racking
- Precision Pipe & Tube Steel
- Electric Resistance Welded Pipes

Table 8 - Value of revenue understatements identified from trade remedy investigations and compliance activities, financial year 2023-24 with comparison with the same period in 2022-23 (AUD).

Trade Remedy Understatements	FY 2023/24	FY 2022/23
Customs Duty	\$12,017	\$15,209
Dumping Duty	\$865,744	\$2,897,240
Countervailing Duty	\$462,612	\$1,400,894
GST	\$369,486	\$657,822
Total	\$1,709,859	\$4,971,165

Note: The ABF is currently undergoing system changes and is currently unable to report on trade remedy measures for quarter 1 2024/25.

Compliance program results

FY 2023/24, Q4 2023/24 (APR–JUN) and Q1 2024/25 JUL–SEP)

Compliance Monitoring Program

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

Import declarations

Table 9 - CMP import declaration results Quarter 4 (APR - JUN 2024) and financial year 2023-24 with comparison with the same period in 2022-23.

Description	Q4 APR-JUN 2023/24	Q4 APR-JUN 2022/23	FY 2023/24	FY 2022/23
No. of lines checked	1556	1730	6077	6343
No. of lines detected to have errors	551	484	1949	1703
Error Rate	35.6%	27.9%	32.1%	26.8%
No. of Detections	522	505	1908	1857

Table 10 - CMP import declaration results Quarter 1 (JUL – SEP 2024) with comparison with the same period 2022-23.

Description	Q1 JUL-SEP 2024/25	Q1 JUL-SEP 2023/24
No. of lines checked	1667	1662
No. of lines detected to have errors	512	514
Error Rate	31%	30%
No. of Detections	639	536

Compliance program results

FY 2023/24, Q4 2023/24 (APR–JUN) and Q1 2024/25 JUL–SEP)

Import declarations

Table 11 - Most common errors on import declaration lines (CMP) FY 2023/24 compared with the same period 2022-23.

Description	FY 2023/24	FY 2022/23
Val - Valuation Date	208	230
Val - Invoice Terms	254	218
Incorrect Delivery Address	254	199
Goods Description	109	123
Tariff Classification	215	117
Val - Price (Invoice Total)	132	111
Val - Related Transaction	83	37
Gross Weight	74	70
Loading Port	61	70

Table 12 - Most common errors on import declaration lines (CMP) FY 2024/25 compared with the same period 2022-23.

Description	FYTD 2024/25	FYTD 2023/24
Val - Valuation Date	65	51
Val - Invoice Terms	66	67
Val – Basis Type	31	19
Incorrect Delivery Address	59	91
Goods Description	23	38
Tariff Classification	103	44
Val - Price (Invoice Total)	44	32
Val - Related Transaction	22	7
Gross Weight	21	18
Loading Port	31	14

Compliance program results

FY 2023/24, Q4 2023/24 (APR–JUN) and Q1 2024/25 JUL–SEP)

Cargo reporting

Table 13 – CMP Cargo report results FY 2023/24 Quarter 4 (APR - JUN 2024) and financial year 2023-24 with comparison with the same period 2022-23.

Description	Q4 APR-JUN 2023/24	Q4 APR-JUN 2022/23	FY 2023/24	FY 2022/23
No. of lines checked	1556	1730	6077	6343
No. of lines detected to have errors	205	111	470	398
Error Rate	13.18%	6.32%	7.73%	6.27%
No. of Detections	200	111	465	415

Table 14 – CMP Cargo report results FY 2024/25 Quarter 1 (JUL – SEP 2024) with comparison with the same period 2022-23.

Description	Q1 JUL-SEP 2024/25	Q1 JUL-SEP 2023/24
No. of lines checked	1667	1662
No. of lines detected to have errors	199	73
Error Rate	35.34%	13.16%
No. of Detections	229	73

Compliance program results

FY 2023/24, Q4 2023/24 (APR–JUN) and Q1 2024/25 JUL–SEP)

Table 15 - Most common errors on cargo reports (CMP) FY 2023/24 compared with the same period 2022-23.

Description	FY 2023/24	FY 2022/23
Consignee Incorrect	104	91
Consignor Incorrect	51	59
Port of Destination	44	54
Declared Value	13	29
Gross Weight	46	33
Goods Description	7	19
Origin Port of Loading	15	21
Bill Number	9	7
Container Number	3	5

Table 16 - Most common errors on cargo reports (CMP) FY 2024/25 compared with the same period 2022-23.

Description	FYTD 2024/25	FYTD 2023/24
Consignee Incorrect	67	20
Consignor Incorrect	43	7
Port of Destination	21	9
Declared Value	11	4
Gross Weight	11	5
Goods Description	3	0
Origin Port of Loading	11	0
Bill Number	3	2
Container Number	1	1
Failure to Report Cargo	2	2

GCU next issue and 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 GCU@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.

The ABF's industry engagement content on the ABF website is currently being re-designed in order to provide more detailed and useful information for the benefit of industry and the broader community. It is expected that the new content will be live by the end of the year.

Current industry website address:

<https://www.abf.gov.au/about-us/what-we-do/trade-and-travel-industry-engagement/overview>



**Australian
BORDER FORCE**