



Australian  
**BORDER FORCE**

# Goods Compliance Update

Autumn 2022



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# Customs Group Update

## A message from Brett Cox, Acting Deputy Comptroller-General and Group Manager, Customs Group

Welcome to the autumn 2022 edition of the Australian Border Force (ABF) Goods Compliance Update (GCU). I hope that you have had a healthy and prosperous start to 2022, and although all of the challenges the pandemic has brought us over the last two years are not yet behind us, we have much to look forward to this year as we establish what our 'new normal' will look like.

A major milestone for the ABF was reached on 21 February 2022 with the resumption of tourist travel, which means that fully vaccinated visa holders can now travel to Australia without an exemption. As many of you will know, increased passenger aircraft movements also increases air cargo logistics availability which is good news for industry.

Our role in rebuilding international trade and travel also impacts on our important efforts in establishing useful trade facilitation arrangements with other countries, and whole of Government efforts to support Australian industries and cut red tape are a vital step in achieving this. I am pleased to note that the recently signed Australia-United Kingdom Free Trade Agreement (A-UKFTA) was tabled in Parliament on the 8 February 2022 and will now be considered by the Joint Standing Committee on Treaties.

Furthermore, the 2022 Harmonized System commenced and changes to how imports under the Agreement in establishing the ASEAN Free Trade Area are effective and now live in the ICS. Australia is now party to sixteen free trade agreements with the entry into force of the Regional Comprehensive Economic Partnership Agreement (RCEP). By the end of March, RCEP will have entered into force for 12 of the 15 RCEP Parties.

Of course, along with the benefits of increased trade comes increased threats that we also need to diligently monitor and mitigate to protect the



Australian community. Accordingly, this issue of the GCU includes a feature article on Operation JARDENA, the ABF's key line of effort in combatting crime within supply chains.

Also relating to community protection, another feature article details Australia's ratification of the Minamata Convention on Mercury. The Convention aims to protect human health and the environment from the harmful effects of mercury by restricting its trade and use on a global level.

This edition also contains articles on the Chemical Weapons Convention, indicators to look for relating to rip on/off tampering in shipping containers, asbestos in bee smokers and a new GSTE code for NDIS supplies. As usual we present updates from our Trade and Tariff Policy, Counter Proliferation, Trade Compliance, Australian Trusted Trader and Licensing teams. Lastly, we present the results of the Trade Compliance Program, covering the period from 1 July to 31 December 2021.

Brett Cox  
Acting Group Manager Customs Group  
Acting Deputy Comptroller-General  
Australian Border Force

# Feature Article

## Implementation of a new Russia/Ukraine sanctions regime

### Why are sanctions imposed?

Sanctions are measures not involving the use of armed force that are imposed in situations of international concern. Australia imposes autonomous sanctions in relation to Russia in response to the Russian threat to the sovereignty and territorial integrity of Ukraine. These sanctions restrict the import, export and supply of certain goods and services to and from Russia. Australia's existing Russian sanctions regime includes a range of measures originally implemented in 2014 in response to the Russian threat to the sovereignty and territorial integrity of Ukraine. These measures were extended in 2015 and again in 2022.

The [Australian Sanctions Office](#) within the [Department of Foreign Affairs and Trade](#) (DFAT) administers the sanctions regime. The Australian Border Force (ABF) enforces sanctions at the border on behalf of the Australian Government. The ABF may stop cargo at the border to or from sanctioned countries where they suspect a breach of sanctions law.

### What is prohibited by the Russia/Ukraine sanctions regime?

There is an arms embargo in place prohibiting the export of arms or related matériel to Russia and items suited to certain oil exploration/production projects, for use in Russia or for the benefit of Russia. Similarly, it is prohibited to import into Australia arms or related matériel that is either exported from Russia or which originates in Russia.

Arms or related matériel includes, but is not limited to, weapons, ammunition, military vehicles and equipment, and spare parts and accessories for any of those things. It also includes paramilitary equipment. While each case will be considered individually, goods on the [Defence and Strategic Goods List](#) are likely to be considered arms or related matériel.

In relation to Crimea and Sevastopol, it is prohibited to directly or indirectly supply, sell or transfer certain items relating to the creation, acquisition or development of infrastructure for the transport, telecommunications or energy sectors, and the exploitation of oil, gas or mineral reserves in Crimea/Sevastopol. Similarly, it is prohibited to import, purchase or transport, any goods which originate in or have been exported from Crimea or Sevastopol. From 28 March 2022, these [sanctions will include Donetsk and Luhansk](#).

From 20 March 2022 '[export sanctioned goods](#)' for Russia now include aluminium ores (for example, bauxite), aluminium oxide (for example, alumina) and aluminium hydroxide. This means that in addition to the existing prohibition on the export of 'arms or related matériel' to, or for the benefit of, Russia, Australia has now also prohibited the export of goods that are a key component in the manufacture and development of weapons.

Further, '[import sanctioned goods](#)' for Russia have been expanded to include goods specified in [Chapter 27](#) of the Combined Australian Customs Tariff Nomenclature and Statistical Classification, including oil, refined petroleum products, natural gas and coal. The control commences on 25 April 2022, allowing Australians and Australian businesses who may be impacted by these regulations an opportunity to comply with the restrictions on the import of Russian origin energy goods, including oil, refined petroleum products, natural gas and coal.

Additional sanctions also prohibit the supply of any asset whatsoever to designated persons or entities. Assets are defined very broadly in the legislation. The names of the designated persons and entities can be found in the Australian Sanctions Office [Consolidated List](#). The consolidated list is frequently updated. To receive updates on the Consolidated List, you may wish to [subscribe to the mailing list](#).

On April 7 2022, Australia imposed additional sanctions prohibiting the supply, sale or transfer of certain luxury goods directly or indirectly to, for use in, or for the benefit of Russia. The [Autonomous Sanctions \(Export Sanctioned Goods—Russia\) Amendment \(No. 1\) Designation 2022](#) (the Designation) designates certain luxury goods as 'export sanctioned goods' for Russia. The goods designated by the Designation are described by reference to codes in the Australian Harmonized Export Commodity Classification (AHECC). The AHECC is available on the Australian Bureau of Statistics [website](#).

## Sanctions permit

A sanctions permit is required to undertake any activity that would otherwise be prohibited by Australian sanctions law. Applications for a sanctions permit should be made via the Australian sanctions portal [Pax](#). It is a serious criminal offence to contravene a sanctions measure. Individuals must conduct due diligence to ensure they are fully informed about who they are dealing with. If they are unsure, they should apply for an indicative assessment through [Pax](#).

The Russia/Ukraine sanctions regime imposes six sanctions measures:

Measure	UNSC	Autonomous
restrictions on the export or supply of certain goods		✓
restrictions on the import, purchase or transport of certain goods		✓
restrictions on certain commercial activities		✓
restrictions on the provision of certain services		✓
restrictions on providing assets to designated persons or entities		✓
Restrictions on dealing with the assets of designated persons or entities		✓
travel bans on designated persons		✓

<https://www.dfat.gov.au/international-relations/security/sanctions/sanctions-regimes>

Snapshot Russia/Ukraine sanctions regime

## Boosting supply chain integrity with the implementation of Operation JARDENA

Australia is a big island, with a complex supply chain. This means that ABF officers have much to consider when monitoring the movements of cargo coming in and out of the country, including governance requirements, export controls, and anti-corruption mechanisms. The pandemic has only made this more complex. The changing demand for goods and increased trade restrictions brought about by COVID-19 has exposed vulnerabilities that criminals are only too eager to exploit.

The ABF recently introduced Operation JARDENA, a nationwide specialised operation that aims to dismantle criminality operating at our border and to harden the border from future criminal infiltration. It is the intention of Operation JARDENA to leverage all administrative, regulatory and enforcement options available to drive criminality out of Australia's supply chain.

The establishment of Operation JARDENA follows recent enforcement and intelligence activities which highlighted the extent of criminality in the supply chain. Most notably, in June 2021, Australian law enforcement agencies, including the ABF, participated in a three year operation targeting serious and organised crime, codenamed AFP Special Operation IRONSIDE. This massive operation has drawn into sharp focus the extent of criminality operating at our border. Transnational Serious Organised Crime groups have placed themselves at every point of the international supply chain to circumvent our border controls and facilitate the importation of border controlled drugs and other illicit goods into the country.

From this, the ABF and partner law enforcement agencies have identified many trusted insiders who are likely to be exploiting their positions of trust within the international supply chain to facilitate cross border crimes. Patched Outlaw Motor Cycle Gang (OMCG) members, and members of other organised crime groups, have embedded themselves within Australia's supply chain to undermine our border controls and cause untold harm to our community.

In acknowledgment of the current supply chain environment outlined above, Acting Superintendent Operation JARDENA South Allister Keel stated "Operation JARDENA will seek to use all available regulatory and enforcement options to remove these identified threats. This will include working closely with partner law enforcement and regulatory agencies, overseas counterparts and industry. Specifically, the operation will also be focused on deterring criminality by increasing the presence of ABF officers in customs places, including international airports, seaports and customs licenced depots".

"Strategically, Operation JARDENA further aims to treat longstanding and systemic supply chain risks and vulnerabilities. In this space, Operation JARDENA will develop robust risk management strategies that will provide guidance for government and industry to eliminate supply chain vulnerabilities and manage identified risks. This will be achieved through extensive engagement and collaboration with law enforcement partners, regulatory agencies and industry" Acting Superintendent Keel added.

Already Operation JARDENA has commenced work to remove a number of intolerable elements from our supply chain through the suspension and cancellation of licences issued by the ABF, to lawfully store and handle imported goods. Additionally, Operation JARDENA has detected large quantities of border controlled drugs and effected multi-tonne seizures of illicit tobacco creating considerable disruption to organised crime activity.



# Australia's ratification of the Minamata Convention on Mercury

New border laws and regulations came into force on 7 March 2022 prohibiting the importation of pure (or 'elemental') mercury and amending the current export prohibition of mercury. This is a result of measures taken by the Australian Government to ratify the international Minamata Convention on Mercury (the Convention).

The Convention aims to protect human health and the environment from the harmful effects of mercury, by restricting the manufacture, trade and use of mercury at a global level. Over 130 countries have ratified the Convention, including key trading partners like the USA, EU, Japan, China, India and Indonesia.

Australia signed the Convention in 2013 and ratified the Convention on 7 December 2021, joining the global fight against mercury pollution and reducing the exposure risks for Australians. The ratification process was led by the Minister for the Environment, as the responsible Minister for environmental chemicals.

The ABF has worked extensively with the lead policy agency, the Department of Agriculture, Water and the Environment (DAWE), as well as the Therapeutic Goods Administration (TGA) and Office of Chemical Safety (OCS), both in the Department of Health – to develop the necessary border controls and legislative amendments required to meet Australia's obligations under the Convention.

## Background on mercury and Convention

The Minamata Convention is named after "Minamata disease", which occurred in Japan during the mid-20th century. Mercury-tainted industrial wastewater was released into the Minamata Bay and poisoned thousands of people, with crippling, irreversible effects.

Mercury can travel large distances in our oceans and the atmosphere and can become concentrated in ecosystems and up the food chain. Mercury remains in the environment once released. Contaminated seafood and freshwater fish are common sources of mercury exposure.

The World Health Organization lists mercury in the top 10 chemicals of major public health concern.

## Border controls and legislation changes

Amendments were made to the following legislation prohibiting and restricting trade and manufacture of mercury, to account for the range of uses for mercury.

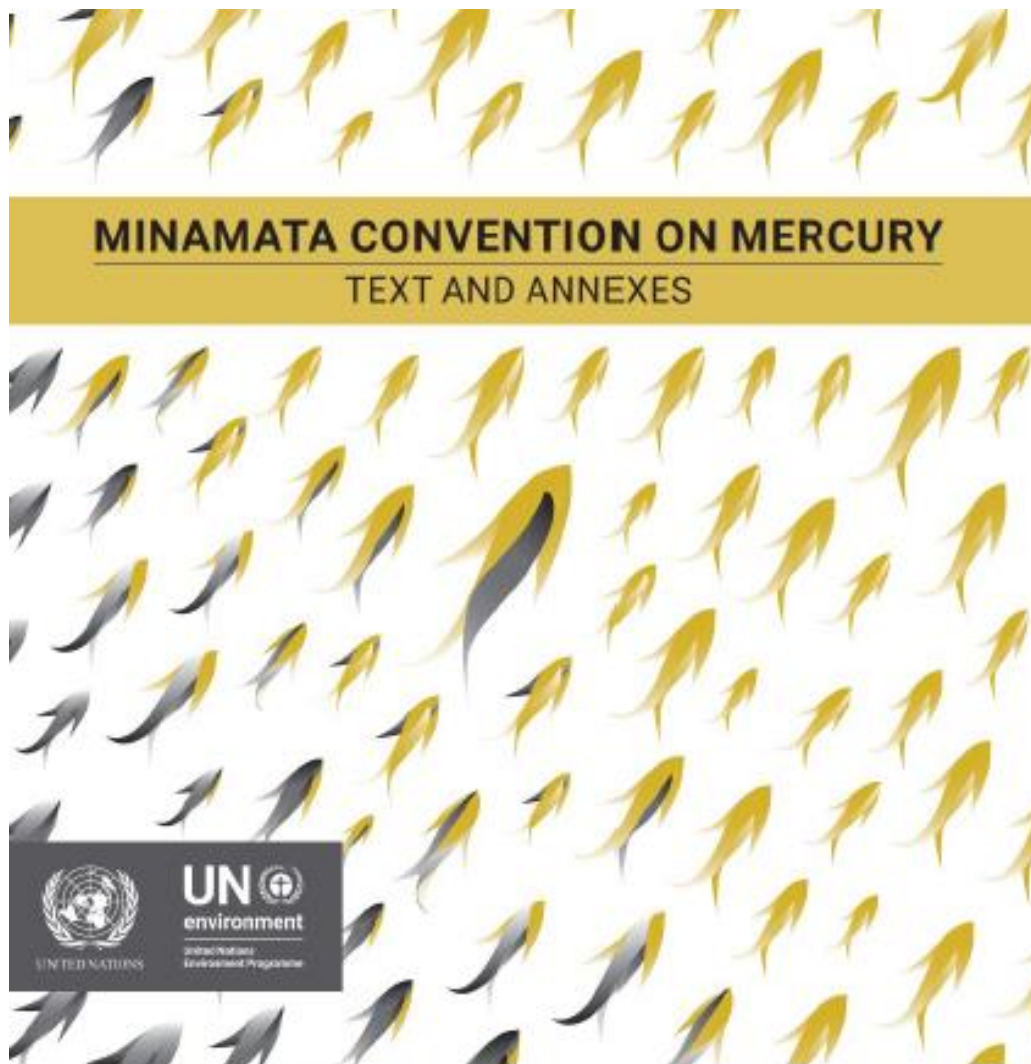
- *Agricultural and Veterinary Chemicals (Administration) Regulations 1995* – administered by DAWE
- *Therapeutic Goods Regulations 1990* – administered by TGA, Department of Health
- *Industrial Chemicals (General) Rules 2019* – administered by OCS, Department of Health
- *Customs (Prohibited Imports) Regulations 1956* and *Customs (Prohibited Exports) Regulations 1958* – (Customs Regulations) – administered by ABF.

The changes to the Customs Regulations only relate to elemental mercury, which allows the ABF to seize unlawful mercury goods at the border, on behalf of the relevant regulatory agency. Under the new Regulation 4AC in the *Customs (Prohibited Imports) Regulations 1956*, and the amended Regulation 4A in the *Customs (Prohibited Exports) Regulations 1958*, importers and exporters must seek and obtain permission to import and export mercury from the relevant regulatory agency if a Convention exemption does not apply.

## Further information

Details of the regulatory changes are outlined in the *[Minamata Convention on Mercury \(Consequential Amendments\) Regulations 2021](#)*, which come into effect on 7 March 2022.

Customs Notice 2022-10 was published on the ABF webpage [here](#) on 3 March 2022, providing information and permit requirements for the new border controls. For further details about the Convention, Australia's ratification process and the regulatory changes, please visit DAWE's website [here](#) or email the Minamata Policy team at [minamata@awe.gov.au](mailto:minamata@awe.gov.au)



*Minamata Convention on Mercury.* (Source: [Minamata Convention on Mercury - Text and Annexes | Minamata Convention on Mercury \(mercuryconvention.org\)](#))



# Counter-Proliferation Update

## The Chemical Weapons Convention: Information for Importers and Exporters of Chemicals

The Chemical Weapons Convention (CWC) is an international treaty that seeks to eliminate chemical weapons in a verifiable manner, and to prevent their re-emergence. Australia is strongly committed to the CWC as a fundamental element of chemical weapons non-proliferation. The import and export of CWC-scheduled chemicals is strictly controlled.

Chemical weapons rely on the toxic properties of chemical substances to cause harm and death. Under the CWC, certain toxic chemicals (including chemical warfare agents) and key precursors are grouped into three schedules:

- **Schedule 1 chemicals pose the highest risk.** They include chemicals which have been used as warfare agents and key precursors, and includes: nerve agents (e.g. VX, sarin), blister agents (e.g. sulphur and nitrogen mustards) and toxins (e.g. saxitoxin, ricin). They have limited use in research, medical and pharmaceutical preparations and in national chemical warfare defence programs.
- **Schedule 2 chemicals pose significant risk.** They include key precursor chemicals for the synthesis of nerve and blister agents, and three chemicals that could be used as chemical warfare agents. They have many legitimate uses in industry (e.g. thiodiglycol, a precursor to mustard blister agents but with extensive use in the inks/dye/photographic industry). However, production scale is generally small from an industrial perspective.
- **Schedule 3 chemicals also pose risk.** They include chemicals which have been used as warfare agents and precursors, however have largely been replaced in modern chemical warfare arsenals by more toxic nerve agents. Most have legitimate uses in industry and are usually produced on a large scale (e.g. triethanolamine and chloropicrin).

The [Australian Safeguards and Non Proliferation Office](#) (ASNO), within the Department of Foreign Affairs and Trade (DFAT), is the CWC National Authority for Australia. ASNO helps ensure that Australia meets its international obligations under the CWC, while protecting commercial and national interests.

For more information about the Chemical Weapons Convention visit the Department of Foreign Affairs and Trade's [Chemical Weapons Convention](#) website or the [Australian Safeguards and Non-Proliferation Office](#) ([chemical.asno@dfat.gov.au](mailto:chemical.asno@dfat.gov.au) or 02 6261 1920).

## Import of CWC-scheduled Chemicals

Regulation 5J of the *Customs (Prohibited Imports) Regulations 1956* prohibits the import of CWC-scheduled chemicals, unless permission is granted, in writing, by the Minister for Foreign Affairs or an authorised person. Importers of these chemicals must obtain a permit from ASNO prior to importation. Permits are issued free of charge.

Importers must:

- Provide their broker with a copy of the relevant import permit along with the commercial documents (where applicable) for each consignment of goods.
- Importers of controlled chemicals must use the appropriate import tariff classification.
- The import permit should be held by the entity listed as consignee on the import declaration lodged with the ABF.

## Export of CWC-scheduled Chemicals

Regulation 13E of the *Customs (Prohibited Exports) Regulations 1958* prohibits the export of CWC-scheduled chemicals, unless permission is granted, in writing, by the Minister for Defence or an authorised person. Exporters of these chemicals must obtain a permission from [Defence Export Controls](#).

Exporters must:

- Provide their broker with a copy of the relevant export permits along with the commercial documents (where applicable) for each consignment of goods.
- Exporters of controlled chemicals must use the appropriate AHECC classification.
- The export permit must be held by the entity listed as the goods owner on the export declaration lodged with the ABF.



Flag of the Organisation for the Prohibition of Chemical Weapons. (Source: <https://www.crwflags.com/fotw/flags/int-opcw.html>)

## There are additional Chemical Weapon-Related Chemicals Requiring Export Permits

Australia also regulates the export of a number of chemicals not listed in the CWC schedules, which have potential for use as chemical weapons, as precursors in the manufacture of chemical weapons, or in missile or nuclear programs. This arises from Australia's active participation in export control regimes, listed below, which restrict trade in materials with potential for use in weapons of mass destruction programs.

- The [Australia Group](#) is a network of countries seeking to harmonise their export controls on materials and equipment that could be diverted into chemical and biological weapons programs. While there is overlap between Australia Group-controlled chemicals and the three CWC Schedules, a number of chemicals are listed only by the Australia Group.
- The [Nuclear Suppliers Group](#) aims to ensure that trade in nuclear materials for peaceful purposes does not contribute to the proliferation of nuclear weapons.
- The [Wassenaar Arrangement](#) promotes transparency and responsibility in international transfers of conventional arms and dual-use goods and technologies, so as to support global security and stability. A number of manufacturing goods and technologies that can be used for sensitive chemical production are controlled under the Wassenaar Arrangement.

- The [Missile Technology Control Regime](#) is a grouping of countries seeking to coordinate national export controls aimed at preventing the proliferation of missiles and other unmanned systems capable of delivering weapons of mass destruction.

Where chemicals and associated manufacturing goods and technology are included in the [Defence and Strategic Goods List](#) (DSGL) they are a prohibited export from Australia without a valid export permit. Defence Export Controls (DEC) within the Department of Defence administers export permits for goods and technologies listed in the DSGL. More information about exporting these goods and technologies can be found on the [DEC website](#).

## Reporting obligations for goods exported for repair, alteration or renovation and subsequent re-importation

*The information in this article was recently published in Australian Customs Notice No. 2022/11. DIBP Notice No. 2017/17 also reminds exporters and their agents about export reporting obligations.*

The ABF relies on accurate reporting to administer a series of controls on behalf of permit issuing agencies. ABF assesses goods to ensure we protect revenue and the community, and gather accurate information regarding the nature and volume of cargo to assist government and industry in effective policy and decision-making. It is the responsibility of traders, and their agents, to understand their obligations and ensure that goods are reported correctly in accordance with section 113 and 114 of the *Customs Act 1901* (the Act). Section 113 of the Act requires that the owner of goods intended for export must ensure that the goods are entered for export, and that the goods may not be exported unless an authority to deal is in place. All goods requiring a permit of any kind must be entered with an Export Declaration Number (EDN), regardless of the value of the goods.

Under Section 114(4) of the Act, an electronic export declaration must communicate such information about the goods and the export transaction as is set out in an approved statement. *The Comptroller-General of Customs Instrument of Approval No. 2 of 2015* requires the following information (among others) on an electronic export declaration:

- For each line of goods - the commodity classification code (Export Statistical Item) for the goods, as shown in the Australian Harmonized Export Commodity Classification (AHECC) table;
- If the goods are required by law to have an export permission (however described) - the numbers or codes identifying the required export permits, licenses, or other permissions along with a 3 character permit prefix allocated by the ABF; and
- A description of the goods within the 'Goods Description' field.

The 'Goods Description' field is a plain language description of the nature of the goods sufficient to identify the goods at the level required for transport, banking, border classification or statistical purposes. It is not acceptable to simply include a copy and paste of the AHECC description in this field if a more accurate description can be provided by way of the invoice or other commercial documentation.

## Accurate Export Data

Exporters must accurately complete all fields on an export declaration. Accurate data is crucial to the Government and the private sector for various reasons, including:

- Use of export entry data by the ABF when risk assessing outbound cargo to ensure that relevant border controls are maintained and that Government revenue is protected.
- Australian and overseas investors use export statistics to conduct market research and identify business opportunities.
- Export statistics are used to monitor and assess market share and trading patterns, and the subsequent compilation and dissemination of official international trade statistics.

There are provisions in the Act that make it an offence to provide false and misleading statements to the ABF which may result in financial penalties or prosecution.

## Can I use HS Code 9901.10 if goods being exported for repair etc. and subsequent re-importation are subject to export permit requirements?

The short answer is YES. The use of non-merchandise commodities (including AHECC 99011010) is to capture movement of goods that are not intended to change ownership when they are out of their resident economy. Many types of goods require a permit to be exported. Goods included on the [Defence and Strategic Goods List](#) (DSGL) are prohibited from export from Australia, unless permission has been granted by the Minister for Defence or an authorised person. For goods listed on the DSGL that are being exported for repair, alteration or renovation and subsequent re-importation, the goods are to be classified to Chapter 99 of the AHECC as goods not in merchandise trade, and the associated permit quoted on the export declaration.

- The export from Australia of goods listed on the DSGL, without a permit, is a contravention of section 233BAB(6) of the Customs Act, namely, export Tier 2 goods, which carries a maximum penalty of a fine not exceeding 2,500 penalty units or imprisonment for 10 years, or both.

For goods that are being exported for repair, alteration or renovation and subsequent re-importation, and are not subject to permit requirements, these should continue to be classified under the AHECC Code 9901.10.

### Requirements

For all goods exported for repair, alteration or renovation and subsequent re-importation, the following is required:

- If they are not intended for sale (e.g. they are being repaired, processed, etc.) then they should be reported as non-merchandise trade (i.e. in chapter 99). This includes those goods that would also require an export permit.
- If required, a valid export permit number must be included in the export declaration (as per Approved Statement).
- Goods that do not require an export permit are to be classified to 9901.10.

Products that are not intended for sale that are classified in-kind to merchandise trade codes directly impact the quality of international merchandise trade statistics produced by the Australian Bureau of Statistics (ABS). They are also likely to create further burden to reporters as a result of follow up activity by the ABS to confirm their respective merchandise or non-merchandise trade status.

## How do I re-import goods after repair, alteration or renovation, which required a permit for export?

An import declaration is required for permit goods whether they are new or if they are returning to Australia after repair or renovation overseas. In addition, under certain circumstances where the exported goods do not return (as was expected at the time of export), it is the responsibility of the exporter (or agent) to amend the export declaration as soon as they know.

Potential scenarios might include:

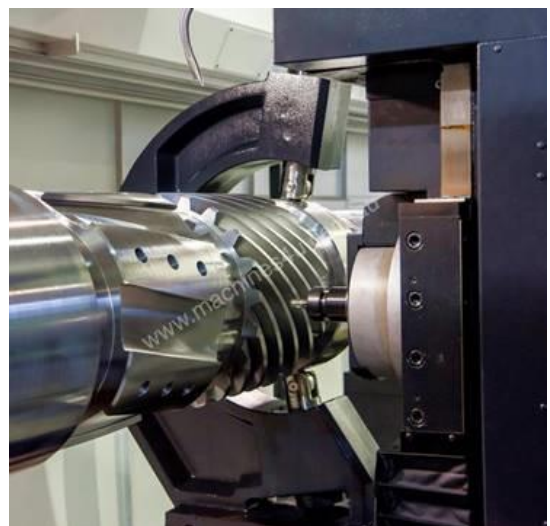
1. If a good is exported for repair, alteration or renovation but is not subsequently re-imported because, for example, it is being scrapped, there is a requirement to update the AHECC number on the export declaration to the relevant substantive item.
2. If a good is exported for repair but is upgraded or replaced with an entirely different good (either new or used) and the good that returns is no longer the good that was exported then the good must be imported as new, and duty and GST are owed, unless there are other eligible concessions.
3. If the goods are unable to be repaired, altered or renovated and are returned in the condition in which they were exported, there is no requirement to update the AHECC number in the EDN i.e. AHECC 99011010 can still be used.

It is likely that an import permit may also be required in scenarios 2 and 3 for the returning/replacement goods. More information about import and export requirements for permit goods can be found at: [www.abf.gov.au/importing-exporting-and-manufacturing](http://www.abf.gov.au/importing-exporting-and-manufacturing)

### **Examples of dual use technology goods (Source: ABF)**



*Thermal Camera DSG 6A002*



*Multi Axis Milling Machine DSG 2B201*

# Trade and Tariff Policy Update

## Trade and Tariff Policy Update

### Commencement of the 2022 Harmonized System

On 1 January 2022, certain tariff classifications in Schedule 3 of the *Customs Tariff Act 1995* and Australian Harmonized Export Commodity Classification (AHECC) codes changed, due to the commencement of the 2022 Harmonized Commodity Description and Coding System (Harmonized System).

Unlike in 2017, the Australian Border Force no longer makes printed copies of the new Customs Tariff nomenclature available for purchase. Updated pages of the Combined Australian Customs Tariff Nomenclature and Statistical Classification are, however, available on the [2022 Harmonized System Changes webpage](#). These can be printed to replace existing pages. The tariff nomenclature and duty rates that were operative at 31 December 2021 remain accessible in the form of Schedule 3 of the *Customs Tariff Act 1995* on the [Federal Register of Legislation](#).

If they have not done so already, importers should confirm that the tariff classification of their goods has not changed from the classification used prior to 1 January 2022. Where an importer is not certain as to the current classification of their goods, an application can be made for formal tariff classification [advice](#). Guidance on the changes to import statistical codes and the AHECC is available on the website of the Australian Bureau of Statistics. Importers and exporters should be aware that this guidance has been prepared to assist in statistical analysis, not tariff classification.

Certain Tariff Precedents, Tariff Advices (TAs) and Tariff Concession Orders (TCOs) have also been voided, revoked or reissued. The 2022 Harmonized System Changes webpage provides guidance on the changes that have occurred. Importers should confirm the status of TAs or TCOs that they have previously been used prior to subsequent use. Where a TA has been voided or a TCO revoked, and it is required for use, a new application must be lodged to have the TA or TCO re-made. Advice on how to apply for a [TCO](#) or TA is available on the ABF website.

Questions related to the 2022 Harmonized System changes can be sent to [tradepolicy1@abf.gov.au](mailto:tradepolicy1@abf.gov.au).

## Free Trade Agreements Update

Australia's FTA agenda continues to be busy with a number of important updates since the last GCU.

The Australia-United Kingdom Free Trade Agreement (A-UKFTA) was signed on 17 December 2021.

The Regional Comprehensive Economic Partnership Agreement (RCEP) entered into force (EIF) for Australia, Brunei, Cambodia, China, Japan, Laos, New Zealand, Singapore, Thailand and Vietnam on 1 January 2022 entered into force for Republic of Korea on 1 February 2022 will enter into force for Malaysia on 18 March 2022.

Changes to how importers claim preferential rates of customs duty in the Integrated Cargo System (ICS) under the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) came into effect on 1 January 2022.



## Australia-United Kingdom Free Trade Agreement

On 17 December 2021, Australia's Minister for Trade, Tourism and Investment, the Hon Dan Tehan MP, and the United Kingdom's (UK) the Rt Hon Anne-Marie Trevelyan MP, Secretary of State for International Trade, virtually signed the Australia-United Kingdom Free Trade Agreement (A-UKFTA). The signing follows 18 months of intense negotiations.

Minister Tehan stated the A-UKFTA will "make Australian exports to the UK cheaper, create new opportunities for workers, young people and businesses and further strengthen the special relationship between our two countries" adding that "[t]his is the most comprehensive and ambitious free trade agreement that Australia has concluded, other than with New Zealand. It demonstrates our countries' commitment to free trade as a driver of economic growth and stronger bilateral relationships."

The full text of A-UKFTA and fact sheets about the agreement can be found on the Department of Foreign Affairs and Trade A-UKFTA webpage at: [Australia-United Kingdom Free Trade Agreement | Australian Government Department of Foreign Affairs and Trade \(dfat.gov.au\)](https://dfat.gov.au/australia-uk-free-trade-agreement)

In summary, the Agreement will deliver benefits across various sectors including:

### Goods

The A-UKFTA will deliver better and more certain access to the UK market for Australia's world-class exporters, including farmers and small businesses.

Currently 89 per cent of Australian goods are exported into the UK duty free. From the day the A-UKFTA enters into force, over 99 per cent of Australian goods exports by value to the UK will enter without tariffs. The agreement will see the immediate elimination of tariffs on goods such as wine, short and medium grain rice, honey, nuts, olive oil and food supplements. Furthermore, there will be immediate elimination of tariffs on industrial goods exports, such as auto parts, electrical equipment and fashion goods.

### Mobility

The UK has guaranteed access for managers and specialists across all sectors to undertake three-year intra-corporate transfers to the UK, and for graduate trainees to have one-year transfers. Australians entering the UK as contractual service suppliers and independent professionals will have the same access as European Union nationals. This will provide new opportunities for our service suppliers to work in the UK on contracts for up to a year. The A-UKFTA will improve working holiday opportunities in the UK for young Australians. Within two years of EIF, eligibility to participate in the UK's Youth Mobility Scheme will be raised from 30 to 35 years of age, and stays of up to three years will be allowed.

### Next Steps

Following signature, consistent with Australia's treaty making process, the A-UKFTA was tabled in Parliament on 8 February 2022 and will be considered by the Joint Standing Committee on Treaties (JSCOT). More details of the JSCOT process, including making a submissions, can be found at the following link: [https://www.aph.gov.au/Parliamentary\\_Business/Committees/Joint/Treaties/FreeTradeAgreement-UK](https://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Treaties/FreeTradeAgreement-UK)

JSCOT will table a report including a recommendation as to whether binding treaty action should be taken. Following JSCOT's report, ABF and Home Affairs officials will work to legislate the changes required to implement the treaty domestically and which must pass both Houses of Parliament. Once the domestic procedures have been completed, Australia and the UK will provide each other with confirmation of their completion through an exchange of diplomatic notes, and the agreement will enter into force 30 days later, or on any other date that is mutually agreed.

## Regional Comprehensive Economic Partnership Agreement (RCEP)

The Regional Comprehensive Economic Partnership Agreement (RCEP) entered into force for Australia, Brunei, Cambodia, China, Japan, Laos, New Zealand, Singapore, Thailand and Vietnam on 1 January 2022. RCEP entered into force for the Republic of Korea on 1 February 2022. The Agreement will enter into force for Malaysia on 18 March 2022. RCEP was signed by Australia's then Minister for Trade, Tourism and Investment Senator the Hon Simon Birmingham at a virtual signing ceremony on 15 November 2020. Australia signed in Canberra, and the other 14 states signed in their respective territories. RCEP will EIF for Indonesia, Myanmar, and the Philippines sixty days after depositing an instrument of ratification.

Parties have committed to progressively reducing or eliminating customs duty on originating goods. To be entitled to RCEP preferential rates of customs duty on import into Australia, goods must be 'RCEP originating goods'. These are goods that meet the requirements of Division 1N of Part VIII of the *Customs Act 1901*.

### Documentary Requirements

A proof of origin is the basis for claiming preferential rates of customs duty under RCEP. A proof of origin is a:

- declaration of origin by an approved exporter
- declaration of origin by an exporter or producer
- certificate of origin issued by an issuing authority

### Declaration of origin by an approved exporter

For imports into Australia, each RCEP party will determine the requirements for approved exporters in their territory. The declaration of origin needs to meet the requirements of [Article 3.18 of the agreement](#) and must contain the data elements listed in [paragraph 2 of Annex 3B – Minimum Information Requirements of the agreement](#). There is no fixed format for the declaration of origin.

### Declaration of origin by an exporter or producer

A subset of RCEP parties have implemented subparagraph 1(c) of Article 3.16 of RCEP in that they will allow any exporter or producer to make declarations of origin for RCEP originating goods between those parties. These parties are:

- Australia
- Japan
- New Zealand

Such declarations are only valid for use by importers in that same group of countries. The declaration of origin needs to meet the requirements of [Article 3.18 of the agreement](#) and must contain the data elements listed in [paragraph 2 of Annex 3B – Minimum Information Requirements of the agreement](#). There is no fixed format for the declaration of origin.

### Certificate of Origin

An RCEP certificate of origin must be issued by an authorised body or other certification body of the exporting party. A written application for this document must be submitted by an exporter, producer or their representative. It needs to meet the requirements of [Article 3.17 of the agreement](#) and must contain the data elements listed in [paragraph 1 of Annex 3B – Minimum Information Requirements of the agreement](#). Parties have agreed and shared [a sample of the format for the certificate of origin](#) and shared a list of the [certificate of origin issuing bodies as at 1 January 2022](#).

## Related Guide and Australian Customs Notices

- [Regional Comprehensive Economic Partnership \(RCEP\) Rules of Origin](#)
- [Australian Customs Notice No. 2022/02: Customs \(Regional Comprehensive Economic Partnership Agreement—Entry into Force for Other Parties\) Notice 2022](#)
- [Australian Customs Notice No. 2021/51: 2022 Harmonized System Product Specific Rules of Origin for Free Trade Agreements](#)
- [Australian Customs Notice No. 2021/49: Regional Comprehensive Economic Partnership Agreement – Entry into Force](#)

Further details on importing goods under RCEP can be found on the ABF RCEP webpage:

<https://www.abf.gov.au/importing-exporting-and-manufacturing/free-trade-agreements/RCEP>

Further details of other benefits of the RCEP can be found on the Department of Foreign Affairs and Trade RCEP webpage: <https://www.dfat.gov.au/trade/agreements/in-force/rcep>. DFAT also provides a [Guide to obtaining preferential tariff treatment when exporting and importing goods using RCEP](#).

## Changes to claiming preferential rates of customs duty in the Integrated Cargo System for goods under the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area

The changes set out in [ACN 2021/35](#) relate to how the agreement establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) preferential rates of customs duty are claimed by Australian importers in the Integrated Cargo System (ICS). This is separate to requirements for completing the AANZFTA certificate of origin (COO) which must be done in accordance with the treaty and the overleaf notes. Issuing bodies from AANZFTA parties are not required to make any changes to how they issue an AANZFTA COO.

From 1 January 2022, the preference rule type PSR should be used in place of CTC, CTH, RVC and OTH when claiming preferential rates of customs duty under AANZFTA in the ICS. There have been no changes to WO or PE Preferential Rule Types.

To avoid any doubt, the AANZFTA COO must continue to make use of the codes listed in the [table in paragraph 5 of the overleaf notes](#). However, to simplify reporting in the ICS, goods where AANZFTA COO list the Origin Conferring Criteria in box 8 as CTC/CTH/OTH/RVC, which are types of Product Specific Rules (PSR), the importer should simply enter PSR in the ICS Preference Rule Type field.

# Trade Compliance News

## Operational Update and Industry Guidance

### GST Exemption misuse project recovery exceeds \$80 million

As mentioned in the winter 2021 GCU the ABF has been targeting misuse of various GST exemptions. A single activity targeting importers misusing the FOOD exemption has resulted in over \$82.5m in short paid and deferred GST being identified for recovery.

Examples of clear misuse of the exemption include many instances of the exemption being claimed against tariff chapters completely unrelated to food. For example, the exemption was claimed against motor vehicles, furniture, tiles and machinery.

Subsequent intervention by the ABF has included post-transaction audits, broker education, and real-time intervention to the clearance of the imports. When non-compliance is detected, to protect themselves and their clients, it is necessary for brokers to review and voluntarily correct any previous errors and also review and address the actual cause of the error to ensure future compliance.

#### *Case Study– Cocktail infusions*

In a case involving branded cocktail infusions a broker argued that the goods were simply dried ingredients and therefore entitled to the FOOD exemption.

The goods are marketed as a cocktail mixer, the packaging and label include instructions on how to prepare cocktails and the goods are sold in liquor stores.

The ATO agreed with ABF “The products are preparations specifically manufactured and marketed for making alcoholic cocktail drinks. Hence the products are considered ingredients for a beverage. In addition, the products are not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act. Therefore, the supply of the products is not a GST-free decision under section 38-2 of the GST Act”



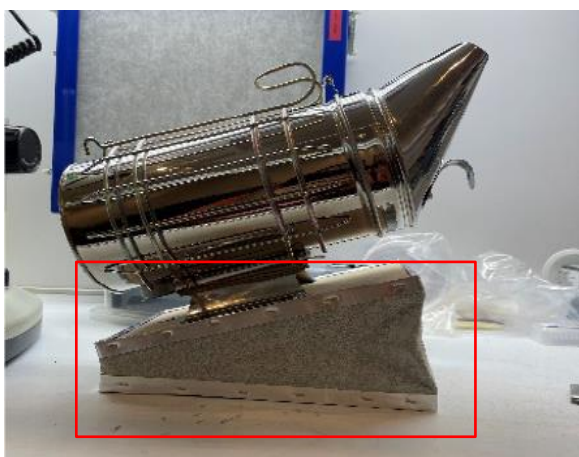
*Various makes of cocktail infusions were identified as not eligible for the GST exemption code. (Source: Cocktail Stock Image getflavor.com)*

## Asbestos risk alert issued for imported bee-smoking devices

The Heads of Workplace Safety Authorities (HWSA) group have recently updated a safety alert providing information about asbestos in components of bee smokers (or smoke pots) imported from China. The risk is not limited to a single manufacturer or brand. Key details of the alert relating to importers is summarised below, and the full details can be read [here](#):

This follows a number of detections at the border by ABF where chrysotile asbestos has been detected in the bellows of some manual bee smokers at the border. HWSA notes that asbestos has also been detected in the insulation component of imported battery-powered electric bee smokers.

Bee smokers are used by apiarists to calm the bees when accessing a bee hive. A slow burning fuel is ignited within the main chamber. When air is pushed through the chamber it escalates the flame and creates smoke, which is pushed out of the funnel. The chamber becomes hot while in use. Asbestos is a fire retardant and provides heat insulation, hence its use. There are manual and electric models as illustrated below.



*Manual bee smoker – bellows indicated*

*(Source: HWSA safety alert: Asbestos in imported bee smokers)*



*Battery-powered electric bee smoker*

In manual models, the bellows of some may be constructed with a cloth-like material which is woven asbestos, whereas others may be constructed with non-asbestos material such as leather or plastic.



*Bellows material cut for analysis*



*Material with visible asbestos fibres*

*(Source: HWSA safety alert noting that images provided by Agon Environmental)*



In electric bee smokers the affected component is usually an insulation board situated between the handle and the canister, made with bonded asbestos.



*Insulation board indicated (Source: HSWA)*

Various makes and models of smokers, all of a similar nature, are advertised online and are cheaply obtained. Importers must ensure they do not import asbestos into Australia. Varying definitions and standards may apply in the country of origin and/or supply. Importers should ensure they receive adequate evidence of non-asbestos materials used by the manufacturer. A declaration of 'no or nil asbestos' from the overseas supplier, on its own, is not acceptable evidence.



*Images of similar products from online shopping sites, all with identical suspect components (Source: HSWA)*

ABF will require assurance from the importer, in the form of documentary evidence, that the goods do not contain asbestos. A test report from a NATA accredited laboratory (or equivalent recognised international laboratory) showing no detectable asbestos is the best form of assurance. If adequate assurance is not provided, importers will face delays and be responsible for costs incurred when the goods are held at the border for the purposes of sampling and testing. See the [ABF website](#) for further information about importing goods of risk for asbestos. A list of government authorities who can also provide advice on asbestos risk management can also be found at the bottom of this page: [Alert: Asbestos in Insulation Component of Battery-Operated Bee Smokers - April 2019 | Asbestos Safety and Eradication Agency](#)



# Border Watch Update



**BORDER WATCH**

*Help protect Australia's border*

## Ripped off: Rip-on / Rip-off indicators in shipping containers

**Criminals may use shipping containers to conceal illicit drugs and precursors, illicit firearms and illicit tobacco. Knowing how to spot a potential concealment could prevent dangerous and illicit goods from entering our community.**

Help protect Australia's border by reporting suspicious behaviour, activities or goods to Border Watch.

### The Rip-on / Rip-off method

Rip-on / Rip-off is a concealment methodology whereby illicit goods (typically drugs) are placed inside a shipping container, separate from the documented contents (Rip-on), these goods are then removed at the destination (Rip-off).

Indicators that may be present 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 appears has been altered
- Refrigerated containers (reefers) without a working fan mechanism
- Unusual marks or messages on the consignment (such as an X on the container).

### Help protect Australia's border

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

### Become a Border Watch member

As industry members working as part of Australia's trading community, you and your staff know what looks and sounds unusual.

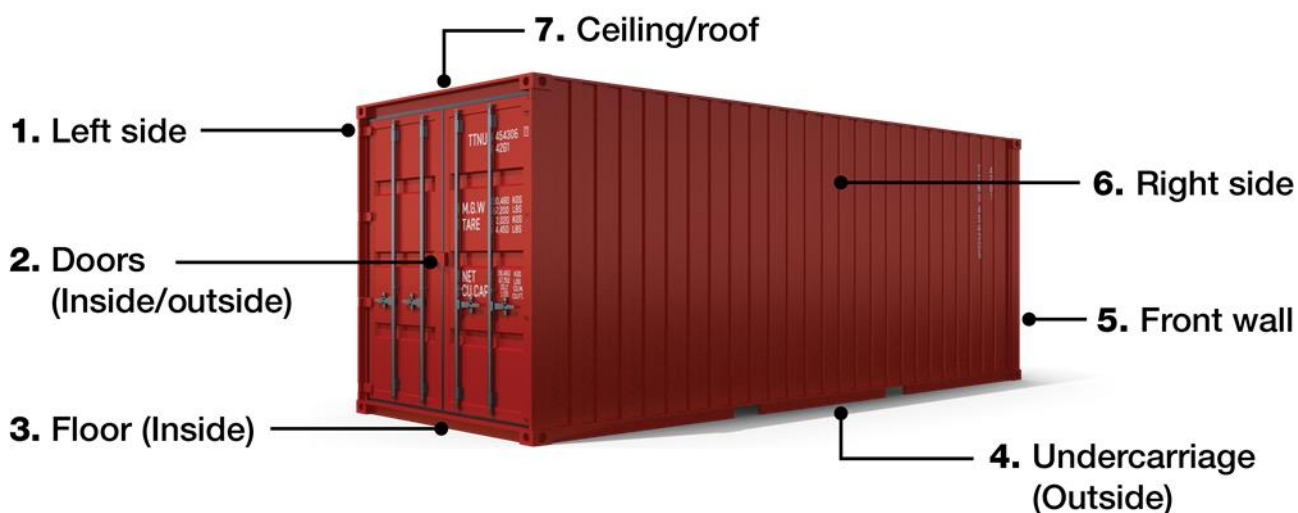
We encourage any company that operates in the international trade or transport sectors to join the Border Watch industry program. Border Watch is free to join.

As a member, you can:

- Receive a free presentation.
- Receive free resources to help you identify suspicious activity.
- Access a dedicated 24/7 industry allegation hotline.

For more information or to report suspicious activity:  
[abf.gov.au/borderwatch](https://abf.gov.au/borderwatch)

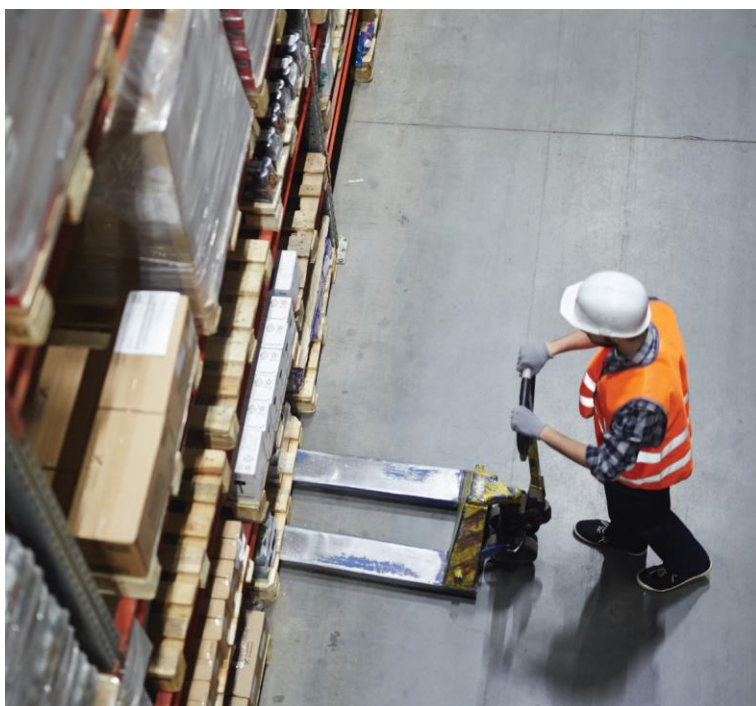
When possible, complete a **7-point inspection** to check for anomalies that could indicate a concealment:



## Other suspicious indicators

When working around shipping containers, be on the lookout for:

- 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 without good reason
- A consignment weight that is inconsistent with the goods description



- Signs that 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.

**You know your environment. If it doesn't seem right, report it.**

You can choose to make a report anonymously. Become a member or report online at [abf.gov.au/borderwatch](https://abf.gov.au/borderwatch).

# Australian Trusted Trader

## Program update

The Australian Trusted Trader (ATT) program is an initiative of the Australian Government, which was established by the *Customs Amendment (Australian Trusted Trader Programme) Act 2015* and administered by the ABF.

The program introduces a differentiated trust-based framework at the border for entities that can demonstrate a secure international supply chain and trade compliance standards. Entities who meet these standards and qualify for participation in the program are assessed as low-risk and benefit from streamlined customs processes.

As at 1 April 2022, the ATT program was actively managing 1141 entities, including 884 accredited Trusted Traders and 257 active applications. A further 3 entities had been offered Trusted Trader status.

## In the spotlight – Revalidation

As part of the ABF's ongoing assurance of Australian Trusted Traders' accreditation, a revalidation is conducted to ensure that a satisfactory level of international supply chain security and trade compliance continues to be in effect.

Revalidation occurs within the first four years of initial accreditation, and on a four year cycle thereafter or more frequently if required. The ABF are currently conducting revalidation activities for entities accredited between 2016 and 2018.

Revalidation activities are directly related to the individual Trusted Trader's operations and will involve the same focus on the international supply chain security as the initial accreditation. In some instances, the ABF officer conducting revalidation will require updated information in relation to matters including an entity's:

- financial status
- operating systems
- international supply chain security, or
- compliance with customs-related laws.

The ABF officer will also determine if any improvements or additional mitigations are necessary to ensure that mitigation measures adequately address all relevant risks in the Trusted Traders international supply chain

Revalidation and assurance activities are crucial to the integrity of the Australian Trusted Trader Program and to maintain confidence with our MRA partners. The ABF works to ensure that the revalidation process is robust, collaborative and delivers real benefits for Trusted Traders and for government.

## Update on new benefits for Trusted Traders

As mentioned in the spring 2021 edition of the GCU, the ATT benefits development team continues to investigate new ways to expand and improve the benefits currently offered under the ATT program. Currently, there are several important benefits nearing full implementation.

### LCL Consolidated Delivery

The Less than Container-Load (LCL) Consolidated Delivery benefit has taken a number of years to develop and implement. This benefit allows Trusted Traders' LCL containers to bypass the requirement for an underbond movement for deconsolidation at a licensed customs depot (section 77G premises). The benefit has been designed to allow an LCL container that is shared with other Trusted Trader importers, such as related companies, where the cargo reporter is also a Trusted Trader, to follow the same physical clearance process as Full Container Load (FCL) and Full Container Multiple House Bills (FCX) containerised cargo.

This benefit streamlines the clearance process for LCL cargo, treating the cargo as an FCL or FCX - delivering the cargo straight to the delivery address; by-passing the need to be unpacked at a licensed depot.

The LCL Consolidated Delivery Benefit was implemented in the Integrated Cargo System (ICS) on 8 September 2021.

Following a request to eligible Trusted Traders, a number of participants have been identified to assist in trialling the LCL Consolidated Delivery benefit. The trial commenced in February 2022 and is expected to run for a period of three months.

### RCEP Approved Exporter

Article 21 of Chapter 3 of the Regional Comprehensive Economic Partnership (RCEP) provides for Approved Exporters. The ABF is planning to administer this provision as an ATT benefit.

The benefit for Trusted Trader exporters will be significant as they will be able to provide a Document of Origin as proof of origin for goods exported instead of a Certificate of Origin. Further information about this benefit should be available in the next couple of months.

### Extension of the Origin Waiver benefit

Separately to the RCEP Approved Exporters benefit, the ATT benefits development team are working with the Trade Policy section to extend the Origin Waiver benefit to include RCEP. This will mean that Trusted Trader importers will not need to provide any origin documentation for importations claiming RCEP preferential treatment at the time of importation. It is anticipated that this benefit will be announced at the same time as the RCEP Approved Exporters and an Australian Customs Notice (ACN) will be published to announce the new benefits.

### ATT Benefits Booklet

The ATT program benefits booklet will no longer be produced in hard copy. An electronic version of the benefits booklet is currently accessible via the [ABF website](#). The booklet is currently under review and an updated version will be available in April 2022.

For more information about the benefits available to Trusted Traders and the Australian Trusted Trader Program, please visit the ATT page on the [ABF website](#).

# Customs Licensing Update

## Customs Licensing

### National Customs Brokers Licensing Advisory Committee

The Delegate of the Comptroller-General of Customs has re-appointed the Chair of the National Customs Brokers Licensing Advisory Committee (Committee). Professor Robin Creyke has been re-appointed as Chair of the Committee for two years, beginning on 7 February 2022.

Professor Robin Creyke was appointed Chair of the Committee for a period of two years commencing on 5 February 2018. Her appointment was extended by two years in February 2020.

Professor Creyke's contribution to the role has been invaluable, as has her extensive experience as a former AAT Tribunal member and law Professor.

### Renewal of Quarterly Warehouse Invoice Fees

A reminder to all s.79 Warehouse Licence holders who operate under a quarterly period that their December 2020 quarterly invoices must be paid immediately if they have not already done so. Licence holders who paid their annual renewal invoices in July 2021 are not required to action any payments.

The March 2022 quarterly invoices will be sent to all relevant s.79 Warehouse Licence holders in the coming weeks. If you have not received your renewal invoice then please email [licensing@abf.gov.au](mailto:licensing@abf.gov.au) and a copy will be provided.

Failure to pay renewal fees may result in the suspension of the licence and potential cancellation.

### Obligations on Depot and Warehouse Licences

A reminder to all s.77G Depot and s.79 Warehouse Licence holders that they are required to comply with all obligations under their licence. Australian Customs Notice 2021-23 was published in 2021 outlining the new obligations placed on all licence holders.

A copy of the Australian Customs Notice 2021-23 'New Obligations on Depot and Warehouse Licences' can be found on the ABF's website, or located here: <https://www.abf.gov.au/help-and-support-subsite/CustomsNotices/2021-23.pdf>.



# Compliance program results 1 July 2021 - 31 December 2021



Note: Statistics were accurate at the time of extraction on 10 February 2022. As data has been drawn from a dynamic source, figures provided may differ slightly in previous or future reporting.

## Infringement Notice Scheme

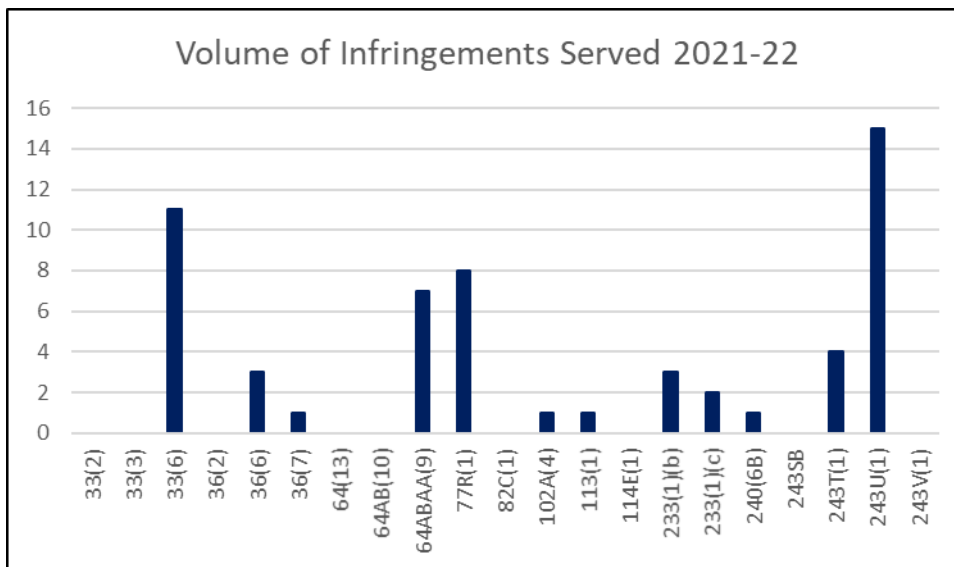
Table 1 - Infringement Notice Scheme offences

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(1-7)	Failure to keep goods safely or 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
77R(1)	Breach of conditions of depot licence
82C(1)	Breach of conditions of a warehouse licence
102A(4)	Failure to give required timely notice via approved statement of release of warehouse goods
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
115(1)	Goods taken on board without authority to deal
116(2)	Failure to withdraw or amend export declarations when necessary

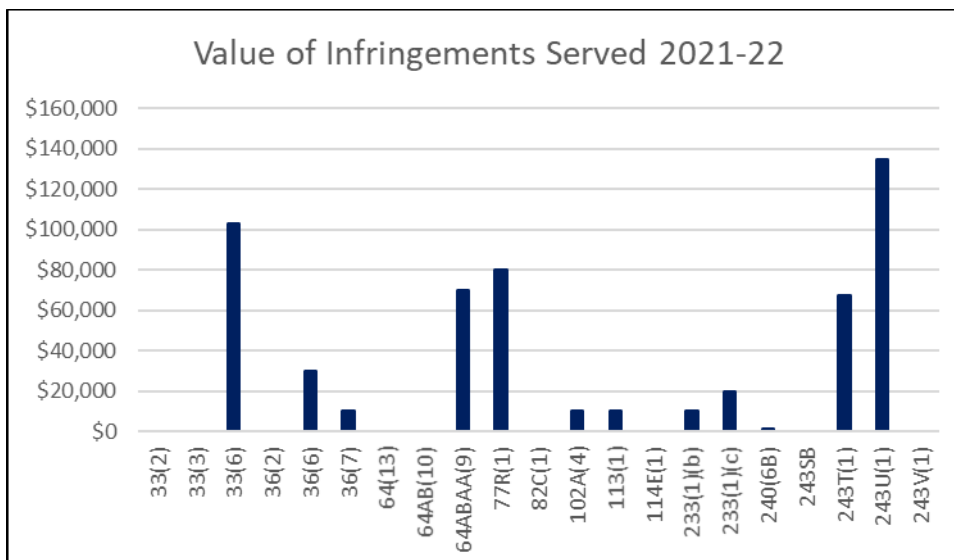


Offence	Description
233(1)(b)	Prohibited imports
233(1)(c)	Prohibited exports
233(1)(d)	Possession of prohibited imports or prohibited exports
240(1)	Failure to keep commercial documents
243SB	Failure to produce documents or records
243T(1)	False or misleading statements resulting in a loss of duty
243U(1)	False or misleading statements not resulting in a loss of duty
243V(1)	False or misleading statements in cargo reports or outturn reports

**Figure 1 - Number of Infringement Notice Scheme offences 1 July 2021 – 31 December 2021**



**Figure 2 - Value of Infringement Notice Scheme offences 1 July 2021 – 31 December 2021**



## Revenue understatements – General

**Table 2 - Value of revenue understatements identified from Investigations and Compliance activities (Australian Dollars)**

Activity	Financial year 2020 – 2021	1 July 2020-31 December 2020	1 July 2021-31 December 2021
Post Transaction Verification	\$69,288,150	\$58,989,021	\$20,227,646
Pre-Clearance Intervention	\$16,167,281	\$6,792,864	\$7,842,415
General Monitoring Program	\$463,286	\$144,300	\$186,023
Voluntary Disclosures	\$95,887,366	\$57,206,023	\$85,408,756
Refused Refunds	\$5,704,710	\$2,017,427	\$7,469,449

## Revenue understatements – trade remedy measures

During the period 1 July to 31 December 2021, Trade Compliance officers completed 29 verification activities to ensure a level playing field in relation to the enforcement of trade remedy measures, primarily focusing on:

- Aluminium extrusions;
- Hollow Structural Sections (HSS);
- Steel pallet racking; and
- Precision pipe and tube steel.

A total of 70 verification activities were completed during the 2020-2021 financial year, compared to 29 so far during 2021-2022 FY in the period July-December 2021.

**Table 3 - Value of revenue understatements identified from trade remedy investigations and compliance activities (Australian Dollars)**

Trade remedy understatements identified	Financial year 2020-2021	Financial year 2021-2022 YTD (July – December 2021)
Customs duty	\$41,655.55	\$269,094.19
Dumping duty	\$2,358,115.58	\$678,323.57
Countervailing duty	\$352,737.55	\$278,026.32
GST	\$471,312.37	\$163,214.08

*Note: The apparent reduction in dumping and countervailing outcomes can be attributed to several factors but particularly to the success of ABF operations conducted in the previous financial years, which targeted deliberate evasion of dumping measures on aluminium extrusions. Many entities deliberately circumventing anti-dumping measures that were subjected to ABF compliance activity ultimately left the industry.*

## Duty Refunds

**Table 5 - Administration of Refunds**

Description	Financial year 2020 – 2021	1 July 2020-31 December 2020	1 July 2021-31 December 2021
Number of refunds lodged	104,317	52,054	49,645
Value of refunds lodged	\$247,839,795	\$137,382,320	\$139,570,361
Number of approved refunds	102,712	50,952	48,656
Value of approved refunds	\$231,336,375	\$130,290,546	\$122,525,007
Number of refunds rejected (non-compliant)	636	325	314
Value of refunds rejected (non-compliant)	\$5,704,710	\$2,017,427	\$7,469,449

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

## Duty Drawbacks

**Table 6a - Administration of Duty Drawbacks (number)**

Description	Financial year 2020 – 2021	1 July 2020-31 December 2020	1 July 2021-31 December 2021
Drawbacks Lodged	2,191	1,127	1,021
Total Drawbacks Paid	2,108	1,046	991
Drawbacks Rejected	31	17	22

*Note: The paid drawback figure include claims lodged in past periods, explaining why the number paid can be larger than the number lodged.*

**Table 6b - Administration of Duty Drawbacks (value in Australian dollars)**

Description	Financial year 2020 – 2021	1 July 2020-31 December 2020	1 July 2021-31 December 2021
Drawbacks Lodged	\$533,915,489	\$289,013,350	\$257,699,422
Total Drawbacks Paid	\$533,292,773	\$283,386,078	\$295,650,794
Drawbacks Rejected	\$29,887,572	\$29,553,993	\$520,614

*Note: The drawbacks paid figure is 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 7 - CMP import declaration results**

Description	Financial year 2020 – 2021	1 July 2020-31 December 2020	1 July 2021-31 December 2021
No. of Lines Checked	6,190	2,972	3,118
No. of Lines Detected to Have Error/s	1,252	570	662
Error Rate	20%	21%	21.2%
No. of Detections	1600	709	901

Table 8 - Most common errors on import declaration lines (CMP)

Description	Financial year 2020 – 2021	FYTD 1 July 2021-31 December 2021
Incorrect Delivery Address	171	97
Tariff Classification	125	71
Val - Price (Invoice Total)	111	56
Val - Invoice Terms	182	43
Gross Weight	74	35
Origin	60	29
Val - Related Transaction	106	50
Tariff Concession	61	71

*Note: A number of valuation date errors are still being detected. Due to some identified industry system problems that skew the official figures they will not be published in the GCU until this issue is resolved.*

## Export declarations

Table 9 - CMP export declaration results

Description	Financial year 2020 – 2021	1 July 2020-31 December 2020	1 July 2021-31 December 2021
No. of Lines Checked	774	439	339
No. of Lines Detected to Have Error/s	260	151	152
Error Rate	34%	40%	45%
No. of Detections	472	242	264

Table 10 - Most common errors on export declarations (CMP)

Description	Financial year 2020 – 2021	1 July 2021-31 December 2021
FOB Value	151	64
FOB Currency	32	17
Gross Weight	72	42
AHECC - Misclassification	33	29
Consignee City	8	1
Net Quantity	56	37
AHECC - Multi-Lines	13	7
Origin	36	20
Consignee Name	11	11
Other Export Data Inaccuracy	36	11

## Cargo reporting

**Table 11 - CMP cargo report results**

Description	Financial year 2020 – 2021	1 July 2020-31 December 2020	1 July 2021-31 December 2021
No. of Lines Checked	6190	2972	3217
No. of Lines Detected to Have Error/s	204	51	193
Error Rate	3%	2%	6%
No. of Detections	229	53	226

**Table 12 - Most common errors on cargo reports (CMP)**

Description	Financial year 2020 – 2021	1 July 2021-31 December 2021
Gross Weight	21	16
Consignee Incorrect	61	41
Consignor Incorrect	36	24
Goods Description	6	41
Declared Value	11	12
Origin Port of Loading	26	2
Destination Port	13	0
Cargo Report Data Inaccuracy (Other)	46	51



# Australian Customs Notices and Industry Guidance

## Australian Customs Notices

The following table contains the ACNs that have been issued since the last GCU. Any numbers missing from the table below (such as 2021-48) refer to customs broker license application notices. The full list and details can be found here: <https://www.abf.gov.au/help-and-support/notices/australian-customs-notices#>

Number	Title
2021-46	Commercial Pilot – Importing Kava as a Food Product – Amendments to the Customs (Prohibited Imports) Regulations 1956
2021-47	Firearms and Weapons - Amendments to the Customs (Prohibited Imports) Regulations 1956
2021-49	Regional Comprehensive Economic Partnership Agreement – Entry into Force
2021-50	Customs Tariff Changes for 1 January 2022
2021-51	2022 Harmonized System Product Specific Rules of Origin for Free Trade Agreements
2022-05	Indexation of customs duty rates on excise-equivalent goods on 1 February 2022
2022-06	Electromagnetic Weapons – Amendments to the Customs (Prohibited Imports) Regulations 1956
2022-08	Customs duty rates for tobacco and tobacco products - March 2022
2022-09	Customs (Regional Comprehensive Economic Partnership Agreement—Entry into Force for Malaysia) Notice 2022
2022-10	New restrictions for the importation and exportation of elemental mercury
2022-11	Reporting obligations for goods exported for repair, alteration or renovation and subsequent re-importation
2022-14	Customs (Pacific Agreement on Closer Economic Relations Plus—Entry into Force for Other Parties) Notice 2022
2022-16	1 April Import Statistical Code and Other Changes
2022-17	Customs Tariff Amendment (Cost of Living Support) Bill 2022

## Industry Guidance

### New Goods and Services Tax (GST)-free exemption code

A National Disability Insurance Scheme (NDIS) participant can continue to import eligible supplies under the NDIS into Australia GST-free by quoting a new exemption code “NDIS” when such goods are entered for home consumption.

The new GST exemption code “NDIS” is now accessible in the Integrated Cargo System to specifically identify eligible goods listed in the *A New Tax System (Goods and Services Tax) (GST-free Supply—National Disability Insurance Scheme Supports) Determination 2021* (NDIS Determination) that meet the requirements of section 38-38 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). The new GST exemption code will improve access and enable NDIS participants to more easily identify the specific exemption code to quote on import declarations. Importantly, the GST exemption code can only be used when the NDIS participant is the importer.

Further information on goods exempt from GST under section 38-38 of the GST Act and NDIS Determination is available on the [ABF website](#).

## Requirements for GST-free NDIS supplies

The supplies of certain supports to a NDIS participant may be GST-free if all of the following requirements are met:

1. the NDIS participant has a [NDIS plan in effect](#);
2. the supply is of a [reasonable and necessary support](#) that is specified in the statement of supports in the participant's NDIS plan;
3. there is a [written agreement](#) between the supplier and the NDIS participant (or another representative person) which must identify the NDIS participant and state that the supply is a supply of one or more of the reasonable and necessary supports specified in the statement in the participant's NDIS plan; and
4. it is a supply covered by one of the tables in the NDIS Determination 2021.

Section 6 of the NDIS Determination sets out the supplies of a kind that are GST-free where the supply meets the other conditions set out in section 38-38 of the GST Act. Examples of the supplies covered by the NDIS Determination include:

- assistive equipment for recreation
- assistance with daily personal activities
- specialised assessment and development of daily living and life skills
- assistive equipment for general tasks and leisure, including assistive technology specialist assessment, set up and training
- behavioural support and therapeutic supports
- home modifications.

Written agreements between a NDIS participant who has made the importation and their supplier, as well as the importer's NDIS plan, must be available for inspection by an Australian Border Force officer upon request.

Where the importer does not meet all of the above requirements, the importation is not GST-free.

The relevant information is available on the [ABF](#) and [ATO](#) websites.

## Notification of intention to enforce cargo reporting requirements for international (United Postal Union – UPU) mail

The cargo reporting requirements for international/UPU mail and on-company-service mail under s.64AB of the *Customs Act 1901*, detailed in Australian Customs Notice [ACN2002/69 \(abf.gov.au\)](#), remains current and enforceable until a new ACN is published. The ABF intends to replace ACN2002/69 with a new international mail ACN in the coming months.

In the meantime, any bespoke arrangements for the Cargo Reporting of UPU mail that have been approved by the ABF for the cargo reporting of international (United Postal Union – UPU) mail that do not conform to ACN2002/69 will continue to apply until revoked by the new international mail ACN.

The new international mail ACN will retain the same basic policy settings specified in ACN2002/69, but will be updated for clarity. The new international mail ACN will apply to all Cargo Reporters of international mail. Cargo reports for international mail that do not conform with the policy requirements set out in the new ACN will be considered incorrect from the commencement date.

This notification provides industry with advanced notice of this change.

Industry is invited to comment on the draft international mail ACN, a copy of which is available upon request from [importexportpolicy@abf.gov.au](mailto:importexportpolicy@abf.gov.au). Any questions about this notice should be directed to this same email address. Please do not send unrelated or general queries directly to this address.

# Around the Regions

## Victoria

### ABF Referral Leads to Million Dollar Seizure

In May 2021 ABF officers in Victoria received a routine request from a client to register their new company's ABN, as an importer in the Integrated Cargo System (ICS). Keen eyed officers noted abnormalities in the supporting evidence of the identity documents presented.

Working collaboratively with subject matter experts from the Department of Home Affairs, officers identified that the documents were indeed fraudulent. This use of fraudulent documents caused officers to have serious concerns about the legitimacy of several commercial shipments planned by these entities.

Further research linked the importers to a project targeting recent importations of significant quantities of undeclared cigarettes. These illicit importations also involved newly created companies as the importer. Concerned officers referred their research to the ABF Illicit Tobacco Taskforce (ITTF).

The referral resulted in the examination of a sea cargo consignment at the Melbourne Container Examination Facility (CEF), and 936,000 undeclared cigarettes seized, which represented at the time revenue evasion in excess of \$1,100,000. This result highlights the levels organised crime will go to circumvent ABF border controls. This detection is a good example of how our organisational capabilities and ability to work collaboratively across several Home Affairs and ABF work groups, can deliver a serious blow to the operations of these criminal networks.



*Photos of the smuggled cigarettes (Source: ABF)*

# In the news

## October 2021

### Depot licence cancelled for compromising cargo control and supply chain integrity

As reported in the last issue, the ABF cancelled the licence of a major depot in Sydney in October, ceasing its ability to handle air and sea cargo under customs control. The ABF's investigation into the licensee PCA Express was prompted by concerns that the depot's processes could be vulnerable to infiltration by organised crime syndicates.

Covert and overt compliance activity by the ABF identified a number of third party entities operating in the secure customs controlled area, undertaking activities only the security cleared licence holder is permitted to undertake. The investigation found that PCA Express had sub-leased its premises to third parties, who had not undertaken the required security checks in order to have access to sensitive cargo controlled area, and compromised the integrity of the supply chain. Read more here: [Depot licence cancelled for compromising cargo control and supply chain integrity \(abf.gov.au\)](https://www.abf.gov.au/depot-licence-cancelled-for-compromising-cargo-control-and-supply-chain-integrity)



ABF Officers remove licensed area signage after the cancellation of the depot licence (Source: ABF)

### Statement on changes to importation of nicotine vaping products

From 1 October 2021, nicotine vaping products are prescription only medicines within Schedule 4 of the *Poisons Standard*.

This means that individuals seeking to import these goods will require a doctor's prescription and are restricted to importing three months' supply at one time, and a maximum of 15-months' supply in a 12-month period. The Therapeutic Goods Administration (TGA) regulates the import, supply and advertising of nicotine vaping products such as e-cigarettes, and liquids containing nicotine for use with e-cigarettes under the *Therapeutic Goods Act 1989*. Each state and territory also regulates domestic supply and possession of nicotine vaping products. Consumers are advised to request that their prescription be enclosed with the package at the time of purchase. Where the ABF identifies parcels without a prescription enclosed in the package, the goods will be referred to the TGA for assessment. See full story here: [Statement on changes to importation of nicotine vaping products \(abf.gov.au\)](https://www.abf.gov.au/statement-on-changes-to-importation-of-nicotine-vaping-products). Additional information is available on the TGA's nicotine vaping products hub at <https://www.tga.gov.au/nicotine-vaping-products>.



## Man arrested near Forster NSW after ABF seize child-like sex doll

A 23-year-old man has been arrested after Australian Border Force (ABF) officers detected two child-like sex doll parts in an international air cargo consignment in Sydney in June this year. The detection was referred to ABF investigators, who on 14 October executed search warrants near Forster NSW, with the assistance of NSW Police detectives. During the warrants, officers located what is alleged to be child abuse material.

The man was arrested and charged with a number of offences, including the importation of child-like sex doll parts, and the possession of child abuse material. The maximum penalty if convicted of importing child-like sex dolls is up to 10 years' imprisonment and/or fines of up to \$555,000.

The ABF seizes all child-like sex dolls and child-like sex doll parts detected at the border. Where ABF officers find additional evidence of child abuse material it is referred to the appropriate federal and state authorities for investigation.

If you have information about those who may be importing child-like sex dolls, or other child abuse material, contact Border Watch [here](#). By reporting suspicious activities, you are helping to protect the Australian community. Information can be provided anonymously.

## Man sentenced after 100 consignments of illicit tobacco stopped in six months

A 49 year old NSW man has been sentenced to 2 years 11 months jail after pleading guilty to a tobacco smuggling offence contrary to the *Customs Act 1901*. On 9 and 10 April 2019, the Illicit Tobacco Taskforce (ITTF) conducted search warrants at storage facilities in Macquarie Park and Guildford, and residential properties in North Ryde and Eastwood.

The man pleaded guilty to smuggling tobacco on 8 March 2021 and on 15 October 2021 was sentenced to 2 years and 11 months imprisonment with a non-parole period of 2 years, in the Downing Centre District Court.

Two other offenders were identified as part of the operation. One was an unlawful non-citizen, who was subsequently removed from Australia on 17 April 2019; the other pleaded guilty to tobacco smuggling offences and was sentenced to a one year and nine month intensive corrections order with a requirement that he complete 250 hours of community service.

ABF Commander Special Investigations, Greg Linsdell said the ITTF is committed to disrupting organised criminal syndicates that import and deal in illicit tobacco. "Some criminals erroneously think that using postal lockers or PO boxes distances them from their crimes and makes it harder for authorities to catch them," Commander Linsdell said. "The bad news for criminals is that the ABF and its partner agencies in the ITTF are alert to the various methods criminals might use to try to hide their activity. Our message to those people is it is only a matter of time before you are identified and brought to justice."

The ABF leads the multiagency ITTF which is focussed on proactively targeting, disrupting and dismantling serious actors and organised crime syndicates that deal in illicit tobacco.

It combines the operational, investigative, and intelligence capabilities of the ABF, Australian Taxation Office, Department of Home Affairs, Australian Criminal Intelligence Commission, Australian Transaction Reports, and the Analysis Centre and Commonwealth Director of Public Prosecutions.

Anyone with information about the importation and export of illicit tobacco or cigarettes should contact Border Watch via the form [here](#). By reporting suspicious activities, you help protect Australia's border and the community. Information can be provided anonymously. Read the full story here: [Man sentenced after 100 consignments of illicit tobacco stopped in six months \(abf.gov.au\)](#)



## November 2021

### Joint operation disrupts alleged black-market dealing syndicate in Perth

Australian authorities in Western Australia have disrupted a syndicate allegedly involved in black-market dealing and trafficking of abalone.

In a joint operation on Saturday 30 October 2021, officers from the ABF, Department of Primary Industries and Regional Development (DPIRD) and WA Police, executed two search warrants at properties located in the southern suburbs of Perth.

Operation DEEPWOLF targeted fishing syndicates involved in the illegal trade of seafood in the southwest and Perth metropolitan areas.

Officers from the ABF initially detained three unlawful non-citizens and located an additional person suspected of working in breach of their visa conditions. The ABF investigation will continue into the alleged importation of imitation firearms under the *Customs Act 1901*.

Acting ABF Regional Commander Shaun Senior said the ABF is committed to protecting Australia's maritime environment and defending our borders from a range of potential threats, including the illegal fishing in Australian waters and the illicit trade of seafood products.

It is illegal to sell, purchase or barter with recreationally caught fish in Western Australia. Individuals involved in trafficking priority fish, like abalone and rock lobster, could face four year's imprisonment or fines up to \$400,000, as well as court orders, licence suspensions and vehicle or vessel forfeitures.

Any black-market trade in abalone not only undermines the legitimate livelihoods of commercial fishers but can put consumers at risk and impact on abalone sustainability. Commercial abalone fishing in WA is undertaken by licensed commercial abalone divers operating a limited number of managed fishery licences authorised to take specific amounts of abalone (or quota) in specific zones. Read the full story here: [Joint operation disrupts alleged black-market dealing syndicate in Perth \(abf.gov.au\)](https://www.abf.gov.au/joint-operation-disrupts-alleged-black-market-dealing-syndicate-in-perth)



*Abalone are a family of reef-dwelling marine snails. In Western Australia they are the target of a lucrative export commercial fishery and one of the world's shortest recreational fishing seasons. Despite this fishing pressure and examples of stock collapses worldwide, WA has one of the few remaining sustainable wild-stock abalone fisheries. (Source of picture and caption: [www.fish.wa.gov.au/species/abalone](http://www.fish.wa.gov.au/species/abalone))*

## December 2021

### IRONSIDE: Eight men to face court after targeted police activity in NSW

The second phase of the Australian Federal Police-led Operation IRONSIDE has this week resulted in eight men charged or issued court attendance notices in NSW for drug and proceeds of crime offences.

The AFP and NSW Police Force, with the assistance of the Australian Border Force (ABF), executed more than 20 search warrants across Sydney in targeted police activity as a result of intelligence collected from the ANOM platform. Police seized 21 suspected encrypted devices, including ANOM phones, more than three kilograms of cocaine, other drug paraphernalia, false NSW drivers licences, more than \$330,000 in cash, watch worth approximately \$500,000, 12 firearms, thousands of rounds of ammunition and rifle parts, including a silencer.

The activities of outlaw motorcycle gangs, Italian organised crime, illicit drug distributors, supply chains and trusted insiders are the focus of law enforcement action during this second phase of the operation. Read the full story here: <https://intranet.bcz.gov.au/Executivehub/Pages/rapid-antigen-testing-workplace-health-surveillance-program-commences.aspx>

## January 2022

### Alleged illicit tobacco manufacturing operation uncovered

An alleged illicit tobacco manufacturing and counterfeiting operation in Sydney has been uncovered following the seizure of over 1.7 tonnes of loose leaf tobacco, more than 1.5 million cigarettes and thousands of cigars, with an estimated excise forgone value of more than \$4 million. If manufactured this would equate to the equivalent of 185,000 packets of 20 cigarettes.

The Australian Taxation Office (ATO), supported by the partners of the Australian Border Force (ABF)-led Illicit Tobacco Taskforce (ITTf), executed the warrants in early December 2021 at several locations in Marrickville and Brighton Le Sands, also seizing three cigarette manufacturing machines, a large amount of labels and barcodes. Approximately \$116,000 in cash was also seized.

ABF Commander Special Investigations Greg Linsdell said the ITTF was committed to targeting, disrupting and dismantling serious actors and organised crime syndicates that deal in illicit tobacco. "The ITTF combines the exceptional operational, investigative, and intelligence capabilities of the ABF, ATO, Department of Home Affairs, Australian Criminal Intelligence Commission, Australian Transaction Reports and Analysis Centre and Commonwealth Director of Public Prosecutions," Commander Linsdell said. "This is an outstanding achievement and I applaud the ATO and the ITTF's officers for their ongoing dedication to combatting criminal syndicates involved in the manufacture and distribution of illicit tobacco in Australia, which undermines the interests of legitimate businesses."

Anyone with information about the importation and export of illicit tobacco or cigarettes should contact Border Watch at [abf.gov.au/borderwatch](http://abf.gov.au/borderwatch). By reporting suspicious activities, you help protect Australia's border and the community. Information can be provided anonymously. If you suspect that illicit tobacco is being grown or manufactured in your community you can confidentially report it to one of the taskforce agencies by completing the tip-off form, [www.ato.gov.au/tipoff](http://www.ato.gov.au/tipoff), or phoning 1800 060 062. Read the full story here: [Alleged illicit tobacco manufacturing operation uncovered \(abf.gov.au\)](#)

## February 2022

### Hefty fine for importing prohibited human growth hormones and CBD oil

Western Australian man has been fined over \$120,000 for importing human growth hormones into Australia.

The man pleaded guilty and was sentenced to one count of attempting to import human growth hormones and two counts of importing Selective Androgen Receptor Modulators (SARMs), in contravention of the *Customs Act 1901* (The Act).

He was also charged with three counts of unlawful possession of SARMs and cannaboid (CBD) oil.

Australian Border Force (ABF) officers detected the prohibited substances at postal gateway facilities across the country, with the human growth hormone contained within small vials and the SARMs in sachets concealed within packages labelled as 'fruit'.

ABF investigators executed a warrant at the man's Madora Bay premises, locating and seizing large quantities of the SARMs and CBD oil, as well as equipment consistent with the manufacturing and distribution of SARMs. This included needles and syringes, food colouring and flavouring and vials.

ABF acting Assistant Commissioner West James Copeman said the successful prosecution reaffirms the ABF's commitment to ensuring those attempting to import prohibited items without the correct licences face tough financial penalties.

"Our officers are proving time and time again that no matter how well these items are concealed, we have the technology and intelligence network to detect, seize and prosecute criminals," A/Assistant Commissioner Copeman said.

"The use of human growth hormone without a prescription is illegal, and people should be extremely careful when considering a purchase from these backyard businesses, as like all illicit drugs you never really know what you are putting in your body."

See story here: [Hefty fine for importing prohibited human growth hormones and CBD oil \(abf.gov.au\)](https://abf.gov.au/News/2022-02-01/hefty-fine-for-importing-prohibited-human-growth-hormones-and-cbd-oil)

## Next Issue and Contact

ABF may be able to offer licensed brokers a CPD point for reading and engaging with the GCU. If you wish to express an interest in this, please email [goodscompliance@abf.gov.au](mailto:goodscompliance@abf.gov.au)

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](mailto: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](mailto:industry.engagement@abf.gov.au).

# Glossary

AANZFTA	ASEAN-Australia-New Zealand Free Trade Area
AAT	Administrative Appeals Tribunal
ABF	Australian Border Force
ABS	Australian Bureau of Statistics
ACM	Asbestos Containing Material
ACN	Australian Customs Notice
AEO	Authorised Economic Operator
AFP	Australian Federal Police
AHECC	Australian Harmonized Export Commodity Classification
AHKFTA	Australia-Hong Kong Free Trade Agreement
APC	Agriculture Processing Charge
APL	Agriculture Processing Levy (Charge)
APM	Australian Police Medal
APVMA	Australian Pesticides and Veterinary Medicines Authority
ARN	Australian GST registration number
ASA	Australian Space Agency
ASEAN	Association of Southeast Asian Nations
ASNO	Australian Safeguards and Non-proliferation Office
ASO	Australian Sanctions Office
ATO	Australian Taxation Office
ATS	Automotive Transformation Scheme
ATT	Australian Trusted Trader
A-UKFTA	Australia United Kingdom Free Trade Agreement
CBD	Cannabidiol



ChAFTA	China Australia Free Trade Agreement
CITES	The Convention on International Trade in Endangered Species
COAG	Council of Australian Governments
COO	Certificate of Origin
CMP	Compliance Monitoring Program
CP	Counter Proliferation
CPD	Continuing Professional Development
CPQ	Community Protection Questions
CPTPP	Comprehensive and Progressive Agreement for Trans-Pacific Partnership
CRN	Consolidation Reference Number
CWC	Chemical Weapons Convention
DAWE	Department of Agriculture, Water and the Environment
DDU	Detector Dog Unit
DEC	Defence Export Controls
DFAT	Department of Foreign Affairs and Trade
DIBP	Department of Immigration and Border Protection (2015-2017)
DOO	Declaration of Origin
DSGL	Defence and Strategic Goods List
ECA	Export Control Assessment
EDN	Export Declaration Number
EEG	Excise Equivalent Goods
EFT	Electronic Funds Transfer
EIF	Entry Into Force
FCL	Full Container Load
FCX	Full Container with multiple house bills of lading for one consignee
FID	Full Import Declaration

FTA	Free Trade Agreement
GCU	Goods Compliance Update
GST	Goods and Services Tax
Harmonized System	Harmonized Commodity Description and Coding System
HWSA	Heads of Workers' Compensation Authorities
IA-CEPA	Indonesia Australia Comprehensive Economic Partnership Agreement
IAG	Industry Advisory Group
IGL	Intergovernmental Ledger
ICS	Integrated Cargo System
IDM	Illustrative descriptive material
IFCBAA	International Forwarders and Customs Brokers Association of Australia
IMDA	The Infocomm Media Development Authority of Singapore
IPC	Import Processing Charge
IPRE	Intellectual Property Rights Enforcement
ITTF	Illicit Tobacco Task Force
INS	Infringement Notice Scheme
JAXA	Japanese Aerospace Exploration Agency
JSCOT	Joint Standing Committee on Treaties
LCL	Less than Container Load
LCT	Luxury Car Tax
MRA	Mutual Assistance Arrangement
NCBLAC	National Customs Brokers Licensing Advisory Committee
NGA	National Gallery of Australia
OCG	Organised Crime Group
OCS	Office of Chemical Safety
ODC	Office of Drug Control

OMCG	Outlaw motorcycle gang
PACER	Pacific Agreement on Closer Economic Relations
PAFTA	Peru-Australia Free Trade Agreement
PAX	Australian Sanctions Portal
PCI	Pre-Clearance Intervention
PSM	Public Service Medal
PSR	Product Specific Rules
RCEP	Regional Comprehensive Economic Partnership
SAC	Self-Assessed Clearance
SAFE Framework	SAFE Framework of Standards to Secure and Facilitate Global Trade
STS	Simplified Trade System
TA	Tariff Advice
TCCU	Thermal Controlled Container Units
TCO	Tariff Concession Order
TGA	Therapeutic Goods Administration
TLF	Tariff list file
UAVs	Unmanned Aerial Vehicles
UK	United Kingdom of Great Britain and Northern Ireland
UNSC	United Nations Security Council
WET	Wine Equalisation Tax
WCO	World Customs Organization
WMD	Weapons of Mass Destruction