



Australian
BORDER FORCE

Goods Compliance Update

December 2025



Table of Contents

Foreword	3
Australian Trusted Trader Update	4
Extraordinary National Committee on Trade Facilitation meeting	7
Trade Compliance Update	8
The Australian Border Force launches the TBML Lighthouse Pilot Project	10
Industry Engagement Update	12
Military Exercises Update	13
National Temporary Imports and Securities Update	15
National Trade Services Update	18
Customs Licensing Update	20
Australian Customs Notices	23
Compliance Monitoring Program	30
GCU Next Issue & Contact Information	33

Foreword

Tony Smith, Assistant Commissioner, Customs Compliance and Enforcement Division

Welcome to the second edition of the Australian Border Force (ABF) Goods Compliance Update (GCU) for 2025.

In July this year, the ABF celebrated its 10-year anniversary. While our modern identity is a decade strong, Australia's cross-border operations have a long, rich and proud history. From the outset, our fundamental purpose has been frontline at the border, to enforce laws that protect and promote the security and economic prosperity of Australia.

Industry remains a critical partner in delivering border services for the Australian community. Together we have demonstrated resilience and adaptability in an evolving global environment. This shared strength gives us confidence to face today's challenges as border stewards, enabling economic prosperity while underpinning national security, international competitiveness and economic resilience.

Collaboration has been central to progress. With industry support, the ABF contributed proposals to the Treasurer's Economic Reform Roundtable, advancing reforms that benefit all Australians. Last year, the Government eliminated nearly 500 so-called 'nuisance' tariffs, duties that raised negligible revenue yet created significant administrative burden. This landmark reform, the largest in two decades, will save businesses over \$30 million a year in compliance costs and streamline \$8.5 billion worth of annual trade.

Building on that success, the Government has identified another 500 nuisance tariffs for removal. These changes will deliver savings of over \$127 million a year in compliance costs and will streamline \$14.5 billion worth of annual trade — a win for business, efficiency and Australia's economic future.



We are also advancing more integrated and automated border examination processes such as developing new cargo intervention models and partnering with industry to trial Automated Threat Detection technology.

Our technology upgrades follow a phased, prioritised approach, delivering incremental reform packages that provide rapid returns, minimise risk and support businesses through a smooth transition.

These initiatives are just the beginning. By embedding smarter processes and technology into the supply chain, we are enabling cargo inspection at scale and speed, while staying agile to counter emerging threats — all without disrupting the flow of legitimate trade.

Together we are building a border that is efficient, effective and future-ready. I look forward to continuing this collaboration to keep Australia secure and competitive.

Tony Smith
Assistant Commissioner Customs Compliance
and Enforcement Division
Australian Border Force

Australian Trusted Trader Update

Superintendent Michael Cymbalista

I am Michael Cymbalista, and as the newly appointed Superintendent for the Australian Trusted Trader (ATT) Program, I am pleased to share the latest program update in this edition of the GCU. Having recently returned from three and a half years overseas representing the ABF and Australia in the Mekong subregion, I look forward to strengthening engagement with industry here at home.

Industry and the ABF share a common goal: ensuring legitimate trade moves swiftly and securely while safeguarding the integrity of our borders. The ATT Program is central to achieving this. By recognising businesses with secure supply chains and strong compliance records, ATT delivers tangible benefits—reduced red tape, faster clearance, priority processing, and international recognition through mutual recognition arrangements. These advantages not only lower costs and provide greater certainty for industry but also enable the ABF to focus resources where they are most needed.

Recent developments in ATT and related compliance processes reinforce our commitment to trade facilitation. A key milestone was the Economic Reform Roundtable held in August 2025, where the ATT Program was acknowledged as a critical lever for productivity. Planning is now underway to amplify its impact by engaging industry members representing a significant share of two-way trade volume and value. In addition, ongoing efforts to streamline digital services, align with international standards, and provide clearer compliance pathways are reducing regulatory burden and supporting industry competitiveness.

On the global stage, the World Customs Organization has updated the Framework of Standards to Secure and Facilitate (SAFE Framework) global trade. These enhancements ensure that the framework continues to provide a secure and resilient pathway for international trade, reflecting current realities and future challenges.



I am pleased to announce that a reform championed by Australia has been adopted, ensuring that Customs and Authorised Economic Operator (AEO) Programs are formally recognised for their role in addressing insider threats and internal conspirators.

The Australian Trusted Trader (ATT) Program is a proven example of how partnering with industry can strengthen supply chain integrity and mitigate risks posed by insider threats. By working collaboratively, we can safeguard the trade environment while maintaining efficiency and trust.

I encourage you to stay connected with the ATT Program team as we continue to refine and advance these initiatives. Together, we can ensure Australia's border remains secure, resilient, and supportive of legitimate trade.

Michael Cymbalista

Superintendent Australian Trusted Trader Program
Customs Compliance and Enforcement Division
Australian Border Force

Australian Trusted Trader Update

Economic Reform Roundtable

Following the Economic Reform Roundtable held on 19–21 August 2025, the Treasurer, the Hon Dr Jim Chalmers MP, announced 10 consensus-driven reform directions for government action.

Among these, the Australian Trusted Trader (ATT) Programme was highlighted as a key lever for trade simplification and facilitation. The proposal aims to significantly boost the programme's impact on productivity by engaging industry members that account for a larger share of two-way trade volume and value.

Why this matters

Expanding the ATT Program will reduce regulatory burden and associated costs for more Australian businesses, enhancing competitiveness in global markets. By focusing on trade volume and value, the program will deliver greater trade facilitation benefits across the economy.

Importers, exporters, and service providers—large, medium, and small—will continue to play a vital role in improving regulation and driving economic outcomes through participation. Importantly, the expanded program will support all members, not just those contributing directly to two-way trade value and volume.

Benefits of ATT membership include

- Faster clearance times for goods, improving supply chain efficiency.
- Improved cashflow through deferred duties and other border charges.
- Priority treatment for trade-related services.

Trusted Traders also enjoy priority treatment in overseas markets through eleven Mutual Recognition Arrangements, including seven of Australia's top 10 trading partners.

Looking ahead, the ABF will continue working with government and industry partners to identify and develop additional trade facilitation benefits—further reducing regulatory and financial costs and incentivising ATT membership.

Australian Trusted Trader Update

New benefit for accredited Australian Trusted Traders

In response to stakeholder feedback gathered through multiple forums—including recent Productivity Initiative engagements with ATT members and broader industry representatives—the Australian Trusted Trader (ATT) Program has introduced refinements designed to align with the Government's productivity goals. These changes aim to streamline operations, reduce costs, and help businesses save valuable time and resources.

Origin Waiver Benefit

Effective 1 October 2025, Australian Customs Notice No. 2025/28 announced that the ABF has waived the requirement for obtaining or presenting a Certificate of Origin (CoO) under:

- Australia–United Arab Emirates Comprehensive Economic Partnership Agreement (CEPA)
- ASEAN–Australia–New Zealand Free Trade Area (AANZFTA)
This means ATT importers are no longer required to obtain or present an AANZFTA or CEPA CoO to claim preferential duty rates for originating goods under these agreements—delivering faster processing and reduced compliance costs.
- Extended Timeline for Annual Declarations
ATT members now have 60 days (up from 30 days) to complete Annual Declarations in response to requests under section 24(2) of the Customs (Australian Trusted Trader Programme) Rule 2025. This form remains critical for capturing any material changes to members' business operations over the past 12 months, ensuring continued compliance and programme integrity.



The 2025 Australian Trusted Trader Symposium (Source: ABF)

Extraordinary National Committee on Trade Facilitation meeting

The ABF recognises that strong partnerships with industry ensure policy is informed by real-world experience—delivering practical, effective outcomes.

On 30 July 2025, the National Committee on Trade Facilitation (NCTF) convened an extraordinary meeting to explore productivity gains achievable through industry collaboration. These discussions supported the Treasurer's Economic Reform Roundtable, focusing on advancing productivity and national resilience.

Together, we progressed proposals aimed at boosting productivity, enhancing economic resilience and supporting fiscal sustainability

These initiatives underpin a border that is intelligent, adaptive, and technology-enabled—future-ready, not just modern. NCTF members endorsed these proposals through a formal communiqué.

In his post-Roundtable press conference, the Treasurer highlighted “quick wins,” including the removal of hundreds more nuisance tariffs, and acknowledged ongoing work to simplify trade systems—specifically improvements to the Australian Trusted Trader (ATT) Programme.

The ABF extends its sincere thanks to industry members who contributed to the consultation process and the NCTF extraordinary meeting. Your input ensured proposals were well considered, specific, and practical—a strong example of industry-government co-design and collaboration in action.



Trade Compliance Update

Compliance Audits: Focus on Anti-Dumping Exemption Codes

Recent compliance audits have identified significant misuse of Anti-Dumping exemption codes, particularly the GOODS exemption. This misuse is widespread and is now a key compliance focus for the ABF. This article aims to help importers and brokers make informed decisions when claiming Anti-Dumping exemption codes.

Understanding Anti-Dumping Measures

The Anti-Dumping Commission investigates allegations of dumping and subsidisation of goods exported to Australia and determines the level of duties required to prevent material injury to Australian industry.

Dumping generally occurs when a company exports goods to Australia at a price lower than that charged in the country of manufacture. To address this, the Agreement on Implementation of Article VI of GATT 1994 (Anti-Dumping Agreement) sets out principles for investigating, determining, and applying Anti-Dumping duties.

In Australia, the Anti-Dumping system protects local manufacturers by imposing duties on dumped or subsidised goods. The Commission administers this system by investigating claims and recommending measures to the relevant Minister. Subsidies—financial assistance from foreign governments—are also considered.

Legislation

- *Customs Act 1901*
- *Customs Tariff (Anti-Dumping) Act 1975*
- *Customs Tariff (Anti-Dumping) Regulation 2013*
- *Customs Regulation 2015*
- *Customs Regulation (International Obligations) 2015*
- *Customs Administration Act 1985*

Dumping exemption codes

Dumping exemption codes indicate that imported goods are exempt from Anti-Dumping duties under specific circumstances. Correct use of these codes is critical to avoid incorrect duty assessments and penalties.

Common exemption types

- GOODS – Goods not subject to measures
- SUPPLIER – Goods from an exempt exporter
- COUNTRY – Goods not from a country subject to measures

To claim an exemption listed in the Dumping Commodity Register (DCR), importers or brokers must quote the correct DTX code when lodging an import declaration through the Integrated Cargo System (ICS).

How to Correctly Use Exemption Codes

- 1. Identify the Exemption**

Confirm if your goods qualify under legislation or the DCR.

- 2. Locate the Code**

Find the relevant DTX code in official resources.

- 3. Apply the Code**

Include the correct code when lodging your import declaration.

- 4. Provide Evidence**

Be ready to supply supporting documentation if requested by ABF.

Penalties for Misuse

Incorrect use of exemption codes can result in penalties under the Infringement Notice Scheme (INS):

- 45 penalty units or
- 75% of the duty evaded (whichever is higher for corporate entities).

For goods subject to trade remedy measures, the 75% calculation is often higher.

Need Help?

If you are unsure about applying dumping exemption codes, consult a licensed customs broker or contact the ABF for guidance.



The Australian Border Force launches the TBML Lighthouse Pilot Project

Modern customs authorities operate in an environment that is both complex and constantly evolving, requiring them to address a diverse range of border threats. Responding effectively demands a broad skill set and significant operational flexibility. Transnational, Serious and Organised Crime (TSOC) groups continually adapt, developing new methods and leveraging emerging technologies to circumvent border controls.

While many of these methods are familiar ABF officers—who are highly skilled in detecting attempts to import illicit goods, evade revenue, and bypass controls—the threat landscape is far from static. As criminal methodologies evolve and diversify, the ABF responds with agility, applying advanced risk assessment and mitigation strategies to protect the community. Officers must balance the ongoing challenge of monitoring traditional customs threats with the need to identify and counter new and emerging risks, all while facilitating legitimate trade and maintaining robust compliance and enforcement measures that safeguard government revenue and disrupt illicit transactions.

The ABF is deeply committed to identifying and mitigating these threats. This involves extensive collaboration with Commonwealth, State and Territory agencies, as well as law enforcement partners. Joint-agency operations, task force participation, and engagement with international counterparts are central to efforts aimed at dismantling TSOC networks and strengthening border security.

Tackling Trade-Based Money Laundering

For many years, the ABF has actively targeted serious financial crime at the border, addressing the diverse and often complex ways it manifests within the trade environment. The ABF has developed a sophisticated capability to identify, investigate, and disrupt individuals, entities, and Transnational, Serious and Organised Crime (TSOC) groups that exploit customs-related fraud, unlawful cash movements, and Trade-Based Money Laundering (TBML) to conceal or transfer illicit proceeds.

Although TBML has existed for decades, it is increasingly emerging as a significant enabler for TSOC groups. This trend is driven by tighter anti-money laundering and counter-terrorism financing (AML/CTF) regulations, which have prompted criminals to seek alternative laundering methods. TBML, combined with the growing use of virtual assets such as cryptocurrencies, provides covert channels for moving the proceeds of crime across borders.



Internationally, TBML is recognised as a critical facilitator of terrorism, extremism, corruption, violence, human trafficking, and economic destabilisation. These criminal activities undermine public safety, erode government revenue, threaten national sovereignty, and distort fair competition for legitimate businesses. Like other forms of money laundering, TBML is inherently cross-border in nature. To effectively combat this threat, the ABF acknowledges the need for innovative collaboration with international partners, leveraging intelligence-sharing and joint enforcement strategies to dismantle global criminal networks.

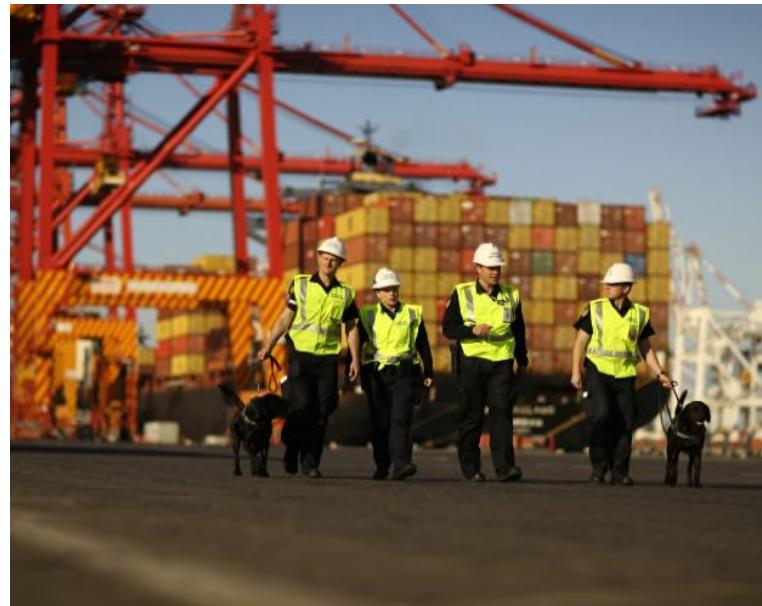
Lighthouse Project for Asia-Pacific

In July 2025, the Australian Border Force (ABF) launched the TBML Lighthouse Project for the Asia-Pacific region in partnership with key stakeholders, recognising the growing prominence of Trade-Based Money Laundering (TBML) in criminal activity. This two-year, customs-centric pilot is designed to foster greater cooperation and strengthen the capability of customs authorities to identify and mitigate TBML threats.

The project serves as a conduit for delivering contemporary and innovative training, promoting interagency and international collaboration, and encouraging investment in public-private partnerships. By driving these initiatives, the ABF aims to establish consistent practices across customs agencies, Financial Intelligence Units, and law enforcement bodies, ensuring a unified approach to combating TBML—a critical enabler for Transnational, Serious and Organised Crime (TSOC) groups.

Industry partners play a vital role in protecting Australia's borders from TSOC groups. Criminal networks often exploit legitimate supply chains to conceal their activities within the complexity and sheer volume of trade. Professionals operating in trade and logistics—such as importers, exporters, cargo reporters, licensed customs brokers, logistics providers, and depot or warehouse operators—are uniquely positioned to detect anomalies that may indicate serious financial crime or TBML.

These legitimate services, while essential to trade, are also targeted by TSOC groups to facilitate their criminal operations. Recognising this, the ABF will continue to engage closely with industry stakeholders to raise awareness of the TBML Lighthouse Project and highlight the collective effort required to disrupt organised crime at the border.



Industry Engagement Update

Updates from March 2025 to April 2025

Meeting Snapshots - March 2025

Trade and Goods Compliance Advisory Group (CAG)	<ul style="list-style-type: none">Border Watch program - new approach which prioritises referrals, engages with risks by setting thresholds for referrals, identifies a suitable medium to provide regular feedback and builds a model to educate and engage by using existing forums and interactions.Customs Amendment legislation - aiming to modernise and streamline Australia's trade regulations.
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Meeting Snapshots - April 2025

National Committee on Trade Facilitation (NCTF)	<ul style="list-style-type: none">Industry-driven agendas – the need to continue fostering meaningful and dynamic discussion, rather than a reliance on government-focused reports and updates.World Customs Organization Regional Private Sector Group (WCO RPSG) Asia Pacific (AP) – how the group fits into the broader WCO framework and Customs environment.Rise in low-value e-commerce consignments – impacts on straining cargo reporting systems, which has resulted in cost recovery measures by other departments to better manage volume and risk.
Trade Facilitation Initiatives Working Group (TFIWG)	<ul style="list-style-type: none">Regulatory Reform – regulatory reform is being progressed by the Simplified Trade System (STS) Unit including the development of an evaluation and benefits framework for identifying key metrics to measure and communicate the impact and value of STS initiatives and agency implementation of regulatory reform roadmap projects.The Future Cargo Reporting Model project - The project is focused on designing new ways to engage in cargo reporting to inform future system, process and legislative design work.
Trade Technology Working Group (TTWG)	<ul style="list-style-type: none">Digital Trade Accelerator Program Connect project – the project looks to deliver a modern application programming interface as an additional communication method alongside the current Electronic Data Interchange system.Maersk presentation - Maersk presented on global models like the United Kingdom's Trade Link trial at the Port of Felixstowe, showcasing the benefits of advanced technology and industry partnerships in managing risk upstream and reducing post-border interventions.Cargo screening efficiency - Various strategies for its enhancement and security through advanced technologies, such as automation and AI.

Military Exercises Update

Update of the Foreign Forces Border Entry Guides

ABF plays a critical role in supporting military exercises conducted in Australia by ensuring that participating foreign military forces comply with all border entry requirements. This includes facilitating legitimate trade and travel while maintaining robust measures to prevent, deter, and detect the unlawful entry of goods and people into the country.

In addition, Goods and Services Tax (GST) applies to imported goods unless they fall under specific exemptions or are classified as GST-free. The ABF works closely with relevant stakeholders to ensure compliance with these requirements while enabling smooth and efficient border processes.

Military Exercises within Australia

ABF works closely with the Australian Defence Force (ADF) to support military exercises in Australia, which often involve foreign military forces invited to participate.

To ensure compliance with border entry requirements, the ABF provides Foreign Forces Border Entry Guides (BEGs) to customs brokers and participating foreign military units. These guides serve as a key reference, offering clear instructions and practical guidance to facilitate smooth and lawful entry into Australia.

Purpose of the Foreign Forces Border Entry Guides

ABF provide Foreign Forces Border Entry Guides (BEGs) to ensure all mandatory ABF requirements are understood and met.

The guides clarify the legislative and operational settings that inform how individual foreign military forces, and their units satisfy requirements when traversing the Australian border. The scope of the information within these documents are specific to the legislation that falls within the remit of the ABF.

The guides will assist with seamless entry for military exercise participants and ensure the integrity of the border is maintained.

We have recently updated the guides that can be provided to your foreign military clients. There are five BEGs for military exercises, which are differentiated by country and whether or not they have an agreement or arrangement with Australia.

Document	Countries
1	Japan, Malaysia, New Zealand, Papua New Guinea, Philippines, Singapore and United States of America
2	France, New Caledonia and Türkiye
3	Brunei Darussalam, Canada, Fiji, Thailand, United Kingdom and Tonga
4	Antigua, Bahamas, Barbados, Belize, Grenada, Jamaica, Mauritius, Saint Lucia, Saint Vincent and the Grenadines, Solomon Islands, St Christopher and Nevis, and Tuvalu
5	Cambodia, Indonesia, Republic of Korea, Timor-Leste and all other countries

Information provided in the BEGs detail visa and permit requirements, aircraft/ship reporting, temporary importations, prohibited items and more.

Foreign Forces Border Entry Guide Checklist

To assist foreign military forces, the ABF created the Foreign Forces Border Entry Guide Checklist.

The checklist provides clear guidelines for reporting ensuring all necessary actions are performed and completed in the correct order.

The checklists are not publicly available but can be disseminated to all foreign military forces participating in military exercises within Australia upon request.

Further enquiries about ABF's support to military exercises or the Foreign Forces Border Entry Guides can be directed to gcu@abf.gov.au.



National Temporary Imports and Securities Update

Simplifying Temporary Imports and Facilitating Trade

Temporary imports can often seem complex and daunting for customs brokers and importers. However, recent changes introduced by the ABF have streamlined the process, making it simpler and more accessible. Certain goods may be imported into Australia for up to 12 months without payment of duty or taxes, provided specific conditions are met. Eligibility depends on factors such as the nature of the goods, their intended use in Australia, and who is importing them.

Goods that qualify for temporary importation may enter Australia through one of the following methods:

- Admission Temporaire (ATA) Carnet
- Carnet de Passages en Douane (CPD) Carnet – where security is lodged with an overseas carnét-issuing body
- Under Security – where security is lodged with ABF at the time of import

These goods must comply with

- Section 42, 162 or 162A of the Customs Act 1901
- Regulation 99 of the Customs Regulation 2015
- Regulation 20 of the Customs (International Obligations) Regulation 2015
- Applicable intergovernmental agreements to which Australia is a signatory

Examples of Eligible Goods

- End-use items such as repair and return
- Property of tourists and temporary residents
- Specialist equipment or tools
- Items for public exhibitions or entertainment
- Testing and evaluation equipment
- Goods imported for evaluation or testing
- Professional equipment
- Samples
- Items for events, fairs, and exhibitions
- Containers

ABF recognises that concessionary entry under temporary importation provisions delivers significant economic benefits to Australia, while supporting trade facilitation and compliance.

There is now an online portal on the ABF website for brokers and importers to lodge formal applications for securities (Temporary Importation of Goods). This will step applicants through an application and ensure that all required information for assessment is provided in the first instance.



Certain goods may be temporarily imported into Australia for a period of up to 12 months without the payment of duty or taxes, provided certain conditions are met.

The nature of the goods, what they will be used for while they are in Australia and who is importing the goods will determine whether the goods will qualify.

Goods that qualify as temporary imports may be imported either:

- under [carnet](#) – where a security is lodged with an overseas carnet-issuing body
- under [security](#) – where a security is lodged with us at the time of import.

Apply

[Create an ICS account](#)

[Apply for Temporary imports](#)

[Log in to ICS](#)

In some cases, by stepping through the portal, applicants will quickly determine that they are not eligible for a temporary import, saving time and avoiding unnecessary security applications.

When importing goods into Australia on a temporary basis under Section 162 or Section 162A security, and the total combined duty and taxes payable is less than \$50,000, a formal application may not be required. Instead, an 'e-security' can be processed by applying Treatment Codes 351, 352 and/or 354 to eligible goods on the import declaration.

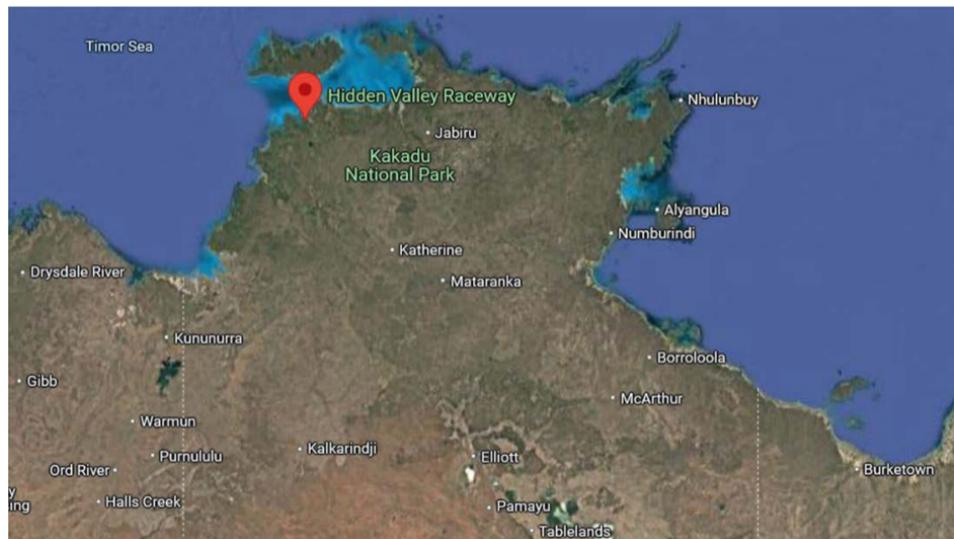
Importers, or their agents, should note that upon lodgement of the import declaration, they will be required to answer 'Yes' and agree to the security declaration (Community Protection Question 442).

The ABF is currently exploring options to expand this process to certain Section 42 end-use securities. In the interim, for some Section 42 end-use temporary imports with a security liability of less than \$5,000, the ABF may facilitate clearance where an informal undertaking is provided by a licensed customs broker who is an ABN holder.

Generally, these processes run smoothly; however, if issues arise, NTIS is always ready to assist.

World Motocross Grand Prix

Recently a round of the World Motorcross Grand Prix (MXGP) series, the premier championship of motocross racing, was staged near Darwin. This was the first time in over 20 years and at a purpose-built facility.



This was a significant undertaking, with up to 300 participants from around the world expected. The motorbikes, spare parts and equipment were originally intended to be cleared on carnets but most of the carnets were lost in transit. The arrival of the riders, bikes and their gear was imminent - already on-route on a chartered flight.

The ABF was not about to leave the riders and fans disappointed. The ABF worked with the relevant broker and freight forwarders to facilitate temporary entry of the goods under security. This allowed the Department of Agriculture, Fisheries and Forestry and ABF inspections to be undertaken and delivery approvals granted before the show started.



Equipment and vehicles used for the Motocross Grand Prix (Source: ABF)

National Trade Services Update

Voluntary Disclosures: A Cooperative Approach to Trade Integrity

Voluntary compliance is a cornerstone of the ABF's strategy to ensure the integrity of Australia's borders while facilitating legitimate trade. Through its **Voluntary Disclosure Initiative (VDI)**, the ABF encourages importers, exporters, and customs brokers to proactively identify and correct errors in customs declarations, fostering a culture of transparency and accountability.

What is a voluntary disclosure?

A **voluntary disclosure** is a written notice submitted to the ABF that identifies an error, omission, or adjustment in a customs-related statement - such as import or export declarations - before the ABF initiates any enforcement action.

Common errors include:

- incorrect customs valuation
- misclassification of goods
- misapplication of tariff concession orders
- transfer pricing adjustments

Benefits of Voluntary Disclosure

Submitting a voluntary disclosure has several advantages:

Protection from penalties and prosecution under sections 243T and 243U of the *Customs Act 1901*, provided the disclosure is full, truthful, and made before any enforcement action.

Expedited processing for disclosures involving bulk amendments (50+ ICS lines) via a single manual payment.

Improved relationships between industry and the ABF, demonstrating a commitment to compliance.

Avoidance of administrative penalties, (on top of the owed duty) which can be up to:

- 75% of the duty shortfall for body corporates, or
- 25% of the duty shortfall for individuals.

Case Studies and Success Stories

The impact of voluntary disclosures

Since its inception in 2014-15, the ABF's VDI team has:

- actioned over **900 cases** where businesses have made disclosures and sought protection from penalties, and
- recovered around **\$1.5 billion** in revenue.

Voluntary disclosures are received from all industries, from automotive manufacturers to pharmaceutical firms to high-end fashion labels. For further information on understanding the ABF Infringement Notice Scheme see the [Infringement Notice Scheme Guide](#).

Common Disclosure Scenarios

- A major importer discovered transfer pricing errors across multiple suppliers and years. By submitting a bulk amendment, they avoided penalties and streamlined duty payments.
- A customs broker identified incorrect tariff classifications for a client's shipments. A voluntary disclosure led to a reclassification and subsequently enabled an application for a refund of overpaid duties.
- An accountancy firm submitted a disclosure for valuation errors that had caused a GST underpayment. The ABF accepted the disclosure and protections from offences under sections 243T and 243U of the *Customs Act 1901* was granted.

How to Lodge a Disclosure

Disclosures can be submitted by:

- amending declarations in the **Integrated Cargo System (ICS)**
- sending a written notice to the VDI team at vdi@abf.gov.au being sure to include:
 - the company name and ABN,
 - the nature and timing of the error, and
 - a letter of authority if represented by a consultant.

Transfer Pricing and Valuation Advice

For multinational enterprises, transfer pricing adjustments must align with the ABF's valuation rules. Companies are encouraged to obtain valuation advice from the ABF to streamline the disclosure process and ensure compliance with arm's-length pricing standards. More information on obtaining valuation advice is available at [Advance Rulings](#).

Voluntary Disclosure e-learning

The ABF has launched an **e-learning module** in partnership with the Australian Trusted Trader Program to educate businesses on voluntary disclosures. This initiative has led to a significant increase in disclosures and improved compliance outcomes.

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

In summary

Voluntary compliance is not just a legal safeguard - it's a strategic tool for businesses engaged in international trade. By proactively engaging with the ABF through voluntary disclosures, companies can manage risks, maintain operational continuity, and contribute to a fair and secure trading environment. For more information or to lodge a disclosure, visit the [ABF Voluntary Disclosures page](#).

Customs Licensing Update

Customs Broker Licensing

During the 2024-25 financial year Customs Licensing finalised 63 customs broker licence applications. These licence applications comprised of:

- 48 nominee licence applications; this is up 3% from last year and resulted in 31 new nominee customs broker licences being granted and 17 not being granted.
- 13 corporate licence applications; this is down 40% from last year and resulted in 13 new corporate customs broker licences being granted
- Two Sole Trader applications, one application was withdrawn resulting in one new sole trader customs broker licence being granted



Broker licence statistics

As of 1 September 2025, there are 433 licensed corporate customs brokers, 1551 licensed nominee customs brokers and 12 licensed sole traders. As requested by industry a breakdown by age and state for licensed individuals can be found below.

AGE RANGE

	20-29	30-39	40-49	50-59	60-69	70-79	80+	Total
NSW	5	73	250	212	142	40	>5	723
VIC	>5	37	140	130	127	35	0	470
QLD	>5	26	78	61	41	8	>5	217
WA	0	16	31	33	12	12	0	104
SA	0	5	12	15	6	>5	>5	40
TAS	0	>5	>5	>5	>5	0	0	7
NT	0	>5	0	0	>5	0	0	>5
Total	7	159	513	454	330	96	>5	1563

- These figures include licensed nominee and sole trader customs brokers
- The average age of an individual licensed customs broker is 53.
- Of the 1563 individual licensed customs brokers, 74% are Male and 26% are Female.

Customs Licensing Update

New Chair of the National Customs Brokers Licensing Advisory Committee

After a thorough recruitment process, the ABF has appointed a new independent Chair of the National Customs Brokers Licensing Advisory Committee (the Committee).

Ms Rosemary Martin GAICD was appointed Chair on 20 October 2025 and has already presided

Ms Martin is a qualified Australian lawyer with 35 years' experience across both the private and public sectors, including roles in several of Australia's leading law firms. She holds a Bachelor of Arts (Hons), Bachelor of Laws (Hons), and Master of Laws, and is a GAICD-qualified company director and accredited mediator.

Her early commercial clients included major shipping companies, and she has extensive experience in port-related matters and Australia's maritime environment. Throughout her career, Ms Martin has developed deep expertise in licensing and disciplinary regimes across multiple industries. She is well versed in private and public international law and previously interned at the United Nations in Geneva.

Judicial and public sector appointments

- Senior Commissioner, Land and Environment Court of NSW — conciliated and adjudicated more than 70 land use and planning disputes
- Mining Warden of Victoria
- Solicitor to the Environment Protection Authority (Victoria)
- General Counsel, Public Transport Victoria and COVID-19 Quarantine Victoria

Current governance roles

Ms Martin currently serves as a non-executive director on the boards of VicTrack and the Country Fire Authority, and as Company Secretary for Rippon Lea Endowment Fund Ltd. She previously served as Deputy Chairperson of Parks Victoria.

Acknowledgement of outgoing Chair

The ABF extends its sincere thanks to Professor Robin Creyke, who served as Chair of the Committee for seven years from 2018. Professor Creyke's experience, leadership, and dedication have been invaluable in supporting the ABF's customs broker licensing regime. We wish her every success in her future endeavours.

Mandatory CPD Update

The ABF's Mandatory Continuing Professional Development (CPD) module will need to be completed by all licensed customs brokers in the 2025/26 CPD year. The updated ABF module will be available from 1 January 2026 through to 31 March 2026 (the due date), on the same [platform](#) as previous years.

An Australian Customs Notice (ACN) will be published later in the year providing additional information to support customs brokers completing the mandatory CPD module.

Continuing Professional Development Audit

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

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

The ABF conducted this year's audit for all individually licensed customs brokers by obtaining information from CPD providers and directly from customs brokers as required. The audit identified 21 customs brokers who did not meet their CPD obligations for the 2024/25 CPD year. As a result,

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

Prior to NCBLAC commencing their investigation, a further two customs brokers surrendered their licences. The four remaining matters are still pending NCBLAC investigation and report, an update will be provided in the next GCU.



Australian Customs Notices

The following table contains the ACNs that have been issued since the last GCU. The full list and details can be found here: <https://www.abf.gov.au/help-and-support/notices/australian-customs-notices#>

Notice	Title	Year
2025-28	Waiver of Certificate of Origin under the Australia-United Arab Emirates Comprehensive Economic Partnership Agreement (CEPA) and the Agreement Establishing the ASEAN-Australia New Zealand Free Trade Area (AANZFTA)	2025
2025-27	Australia-United Arab Emirates Comprehensive Economic Partnership Agreement – Entry into Force	2025
2025-26	Application for Customs Broker Licences	2025
2025-25	Further extension of the additional customs duty on Russian and Belarusian goods to 24 October 2027	2025
2025-24	Customs (Australian Trusted Trader Programme) Rule 2025 commencing in September 2025	2025
2025-23	Customs duty rates for tobacco and tobacco products – September 2025	2025
2025-22	Application for Customs Broker Licences	2025
2025-21	Application for Customs Broker Licences	2025
2025-20	Cargo Status API – A modern communication method for accessing cargo status data is now available	2025
2025-19	Indexation of customs duty rates on excise-equivalent goods on 4 August 2025	2025
2025-18	Home Affairs Gatekeeper Replacement Certificate	2025
2025-17	Application for Customs Broker Licences	2025
2025-16	Increase to Biosecurity Cost Recovery Charge	2025
2025-15	Cheese and Curd Quota Scheme – Change to Allocations for 2025-2026	2025
2025-14	Application for Customs Broker Licences	2025
2025-13	Change to the definition of fuel-efficient vehicle and no changes to LCT thresholds for FY 2025-26	2025
2025-12	Application for Customs Broker Licences	2025

Compliance Program Results

FY2024-25 Quarter 4 and FY2025-26 Q1



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

Infringement Notice Scheme

Table 1 - Infringement Notice Scheme offences

Offence	Description
33(2)	Moving, altering or interfering with goods subject to Customs control without authority
33(3)	Moving, altering or interfering with goods subject to Customs control without authority (by an employee)
33(6)	Directs another person to move, alter or interfering with goods subject to Customs control without authority
36(2)	Failure to keep goods safely
36(6)	Failure to account for goods
36(7)	Failure to deliver goods in accordance with an Authority to Deal and cannot account for goods
64(13)	Failure to meet reporting requirements for the impending arrival of a ship or aircraft
64AB(10)	Failure to meet reporting requirements for the report of cargo
64ABAA(9)	Failure to meet reporting requirements for outturn reports
77R(1)	Breach of conditions of depot licence
77Y(4)	77Y(4) Failure to comply with directions in relation to goods subject to customs control
82C(1)	Breach of conditions of a warehouse licence
102A(4)	Failure of a holder of a warehouse licence to notify Customs of release or return of prescribed goods for export
113(1)	Failure to enter goods for export and loading/exporting without authority to deal
114E(1)	Sending goods to a wharf or airport for export without proper authority or reporting actions
233(1)(b)	Prohibited imports
233(1)(c)	Prohibited exports
240(6B)	Failure to keep a document if required so by an authorised officer
243SB	Failure to produce documents or records
243T(1)	False or misleading statements resulting in a loss of duty
243U(1)	False or misleading statements not resulting in a loss of duty
23V(1)	False or misleading statements in cargo reports or outturn reports

Figure 1 - Number of Infringement Notice Scheme offences FY2024-25 1 Jul 2024 – 30 Jun 2025

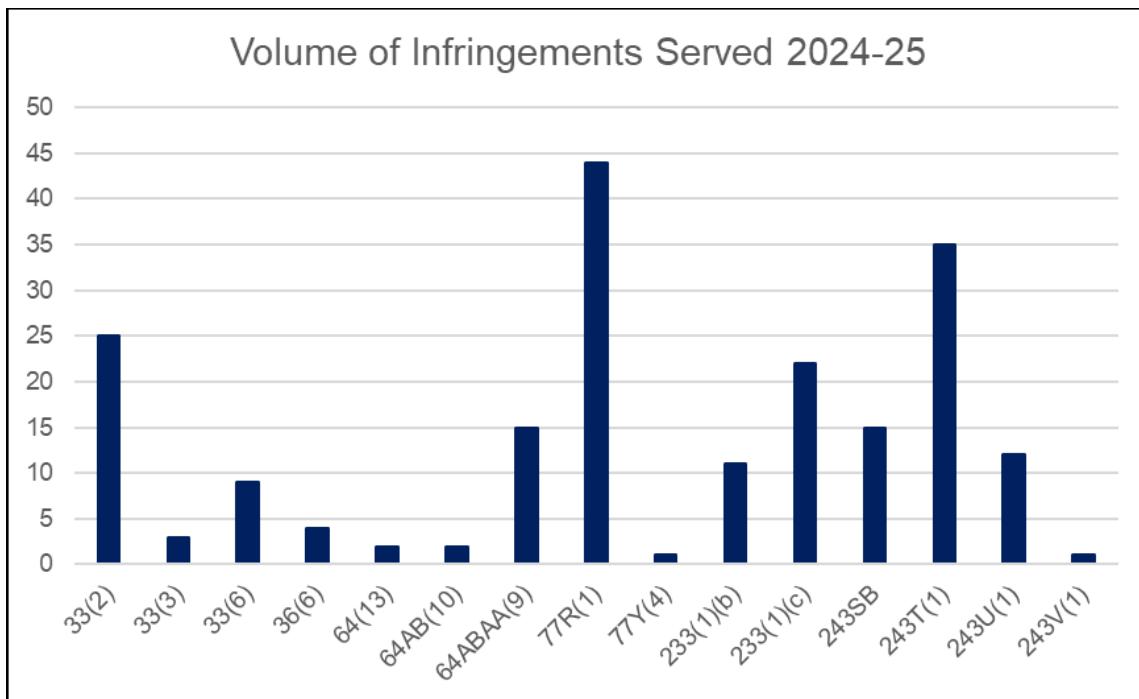


Figure 2 - Value of Infringement Notice Scheme offences FY2024-25 1 Jul 2024 – 30 Jun 2025

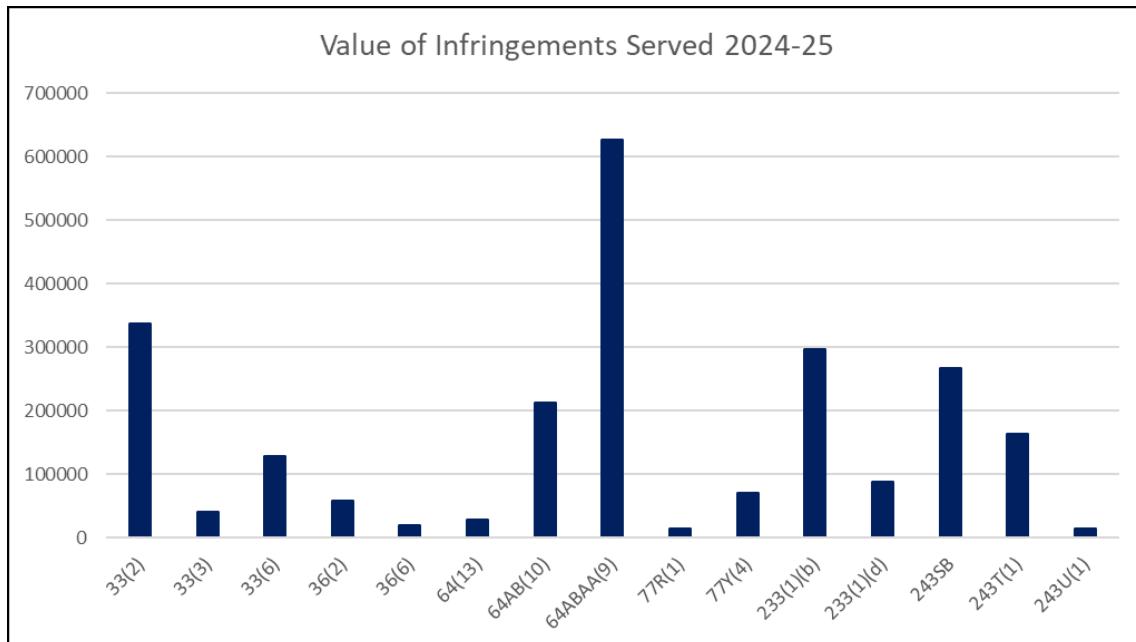


Figure 3 - Number of Infringement Notice Scheme offences FY2025-26 Q1, 1 July 2025 – 30 Sept 2025

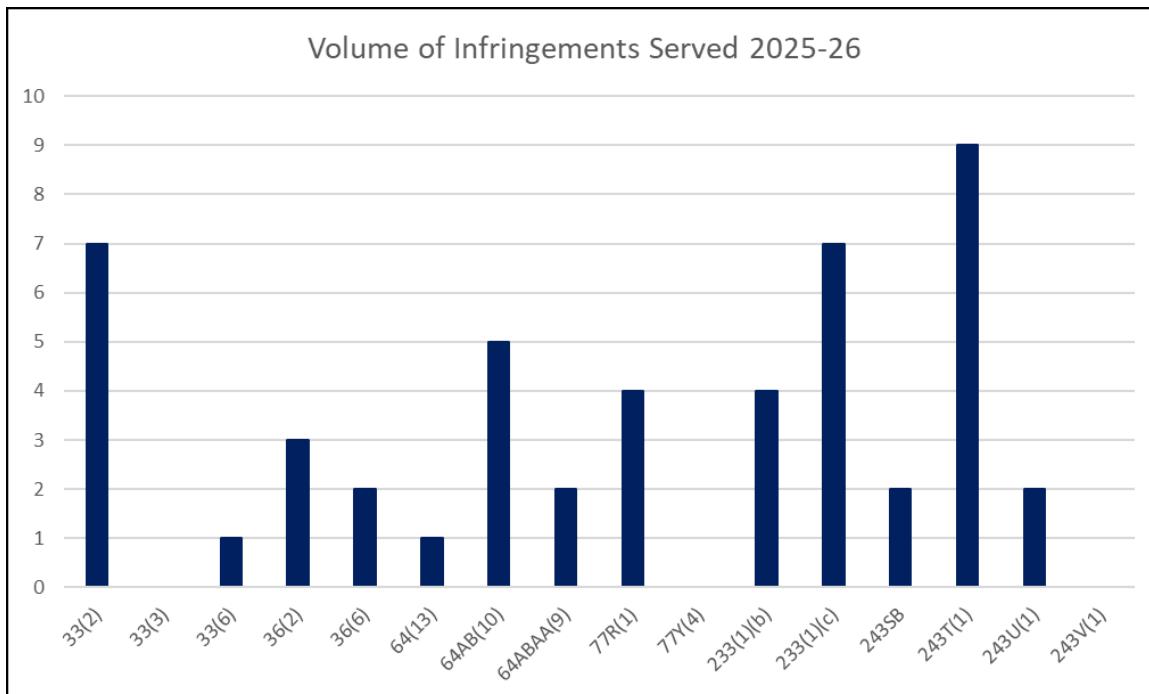
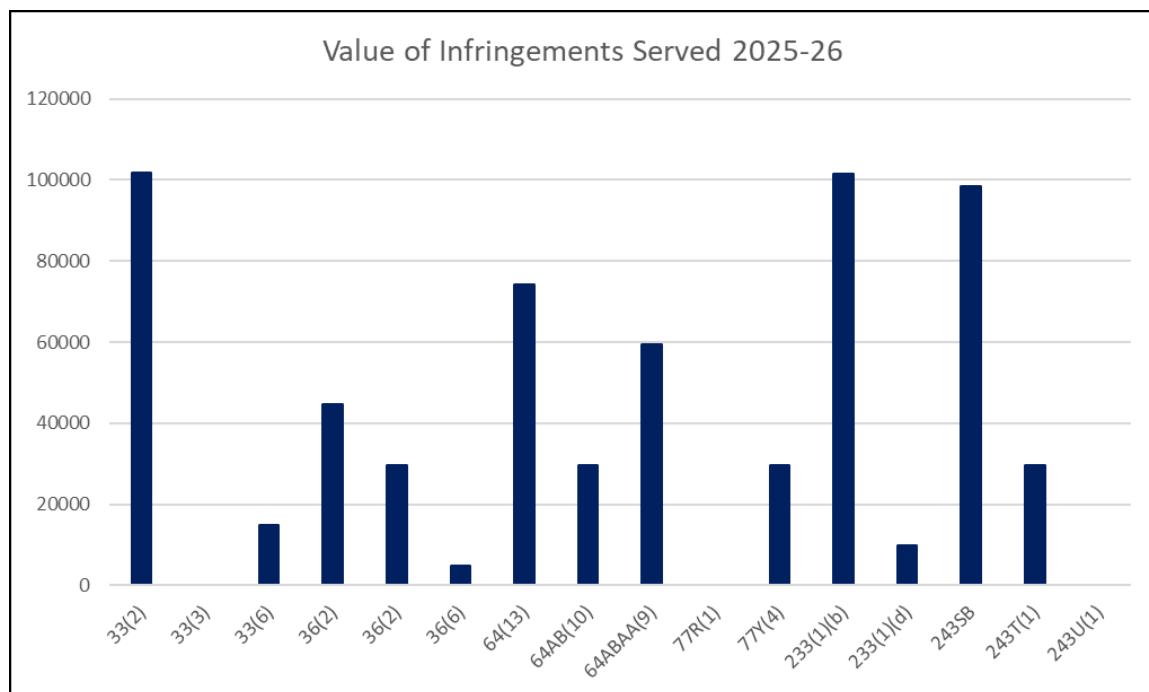


Figure 4 - Value of Infringement Notice Scheme offences FY2025-26 Q1, 1 July 2025 – 30 Sept 2025



Revenue understatements – General

Table 2 - Value of revenue understatements identified from investigations and compliance activities

Activity Type	Q4 APR- JUN 2024-25	Q1 JUL-SEP 2025-26	FY 2024-25	FY 2023-24
Post Transaction Verification	\$3,041,665	\$15,206,593	\$89,484,627	\$17,343,601
Voluntary Disclosure	\$71,731,988	\$101,916,322	\$198,916,669	\$255,421,384
Pre Clearance Intervention	\$6,753,820	\$25,339,014	\$29,889,937	\$20,865,544
Compliance Monitoring Programme	\$193,236	\$583,295	\$933,576	\$363,059
National Refunds	\$3,437,105	\$1,767,220	\$31,767,040	\$15,895,131

Duty Refunds

Table 3 - Administration of Refunds

Description	Q4 APR- JUN 2024-25	Q1 JUL-SEP 2025-26	FY 2024-25	FY 2023-24
Number of refunds Lodged	25,146	24,946	96,242	94,946
Value of refunds lodged	\$82,741,243	\$76,556,763	\$377,151,617	\$384,046,507
Number of approved refunds	24,160	25,113	94,130	92,992
Value of approved refunds	\$72,605,508	\$77,673,993	\$332,061,690	\$330,474,959
Number of refunds rejected (non-compliant)	86	86	465	577
Value of refunds rejected (non-compliant)	\$2,800,677	\$1,551,581	\$26,867,184	\$13,411,658

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

Duty Drawbacks

Table 4 - Administration of Duty Drawbacks

Description	Q4 APR- JUN 2024-25	Q1 JUL-SEP 2025-26	FY 2024-25	FY 2023-24
Drawbacks Lodged	384	478	1,428	1,598
Value of Drawbacks Lodged AUD	\$199,605,554	\$491,620,879	\$478,749,847	\$510,420,805
Total Drawbacks Paid	340	435	1,369	1,547
Total Drawbacks paid AUD	\$138,107,903	\$265,311,682	\$443,029,249	\$449,852,548
Drawbacks Rejected	4	5	17	37
Value of Drawbacks Rejected	\$22,124	\$342,388	\$148,273	\$17,298,300

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

Revenue Understatements – Trade Remedy Measures

In the financial year 2024/25, ABF completed 156 trade remedy measures verification activities that resulted in detections of non-compliance, in comparison to 69 in 2023/24.

These activities ensure a level playing field in relation to the enforcement of trade remedy measures and primarily focused on the following commodities:

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

The value of revenue understatements identified from trade remedy investigations and compliance activities for financial year 2024-25 and quarter 1 of current financial year is as follows:

Table 5 – Trade Remedy Understatements

Trade Remedy Understatements	Q1 JUL-SEP 2023-24	Q1 JUL-SEP 2024-25	FY 2024-25	FY 2023-24
Customs Duty	\$82	\$836	\$2,851	\$12,017
Dumping Duty	\$220,143	\$8,689,636	\$877,569	\$865,744
Countervailing Duty	\$166,003	\$1,431,249	\$363,368	\$462,612
GST	\$38,808	\$1,011,961	\$107,541	\$369,486
Total	\$425,036	\$11,133,682	\$1,351,329	\$1,709,859

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 6 - CMP import declaration Quarter 4 (APR - JUN 2025), Quarter 1 (JUL – SEP 2025) and financial year 2024-25 with comparison to same period 2023-24 (AUD)

Description	Q4 APR- JUN 2024-25	FY 2024-25	FY 2023-24
No. of lines checked	1454	6434	6493
No. of lines detected to have errors	482	2061	1703
Error Rate	33.3%	32%	30%
No. of Detections	675	2816	1857

Table 7 - Most common errors on import declaration lines (CMP)

Description	FY 2024-25	FY 2023-24
Val - Valuation Date	280	230
Val - Invoice Terms	305	218
Incorrect Delivery Address	298	199
Goods Description	99	123
Tariff Classification	444	117
Val - Price (Invoice Total)	166	111
Val - Related Transaction	149	87
Gross Weight	97	70
Loading Port	177	70
Origin	67	45
Tariff Concession or other concession	57	42

Cargo reporting

Table 8 – CMP Cargo report Quarter 4 (APR - JUN 2025), Quarter 1 (JUL – SEP 2025) and financial year 2024-25 with comparison to same period 2023-24 (AUD)

Description	Q4 APR- JUN 2024-25	FY 2024-25	FY 2023-24
No. of lines checked	1454	6434	6434
No. of lines detected to have errors	125	648	648
Error Rate	8.48%	10.07%	10.07%
No. of Detections	133	715	715

Table 09 - Most common errors on cargo reports (CMP)

Description	FY 2024-25	FY 2023-24
Consignee Incorrect	212	104
Consignor Incorrect	123	51
Port of Destination	37	44
Declared Value	23	13
Gross Weight	110	46
Goods Description	11	7
Origin Port of Loading	77	15
Bill Number	8	9
Container Number	7	3

Compliance Monitoring Program 2024/25 Financial Year

The primary purpose of the CMP is to provide a statistically valid estimate of revenue leakage during the import declaration process for Customs Value of Goods (CVAL), Customs Duty (Duty) and the Goods and Services Tax (GST).

Developed in 2009, the design of the CMP operates by sampling lines from Full Import Declarations (FIDs) and conducting real time audits of the selected lines. CMP assessments are determined by profile matches operating within the Integrated Cargo System (ICS) and CMP profiles are reviewed annually to ensure they are representative of the import population.

For the 2024/25 FY, 6434 import lines were included in the CMP sample, and the total import value (CVAL) of the CMP population was \$457,956 million.

The total error rate for **Import Declaration** lines assessed was 32%. The most common errors identified for Import Declarations assessed were (percentage of total errors):

- Tariff Classification - 15.80%
- Invoice Terms - 10.85%
- Delivery Address - 10.60%
- Valuation Date - 9.96%

The total error rate for **Cargo Reports** assessed was 10.07%. The most common errors identified for Cargo Reports assessed were:

- Incorrect Consignee – 29.65%
- Incorrect Consignor – 17.20%
- Gross Weight – 15.38%
- Origin Port of Loading – 10.76%

CMP Results from 2024-25 FY estimates that the revenue leakage for CVAL, Duty and GST were less than 5% when the sample result was compared against the total import population. This is considered an appropriate materiality level.

The CMP is one many activities undertaken by the ABF to oversee compliance and mitigate revenue risks. These activities span pre, at and post border and may be conducted in collaboration with other government agencies, providing comprehensive oversight.

GCU Next Issue & Contact Information

Web Links

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

Contact Information

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

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

Who do I contact when...

Area	Enquiry Types	Webpage	Email
Voluntary Disclosures (VDI)	Errors made in the ICS	Voluntary disclosures	vdi@abf.gov.au
Valuations	Valuation Advices	Requirements to import goods	valuation@abf.gov.au
National Trade Advice Centre (NTAC)	Tariff Advices	Tariff Advice System	tariffclassification@abf.gov.au
	China Free Trade Agreements (ChFTA)	China	chafta@abf.gov.au
	Origin Advices All other Free Trade Agreements (FTA)	Origin Advice	origin@abf.gov.au
	Tariff Concession Order (TCO) applications	Tariff Concession Order (TCO)	tarcon@abf.gov.au
Drawbacks	Claim a duty drawback for Exports	Duty Drawbacks	drawbacks@abf.gov.au
Refunds	Claim a customs duty refund	Refund of customs duty	nationalrefunds@abf.gov.au

