



Australian
BORDER FORCE

Goods Compliance Update

June 2026 issue

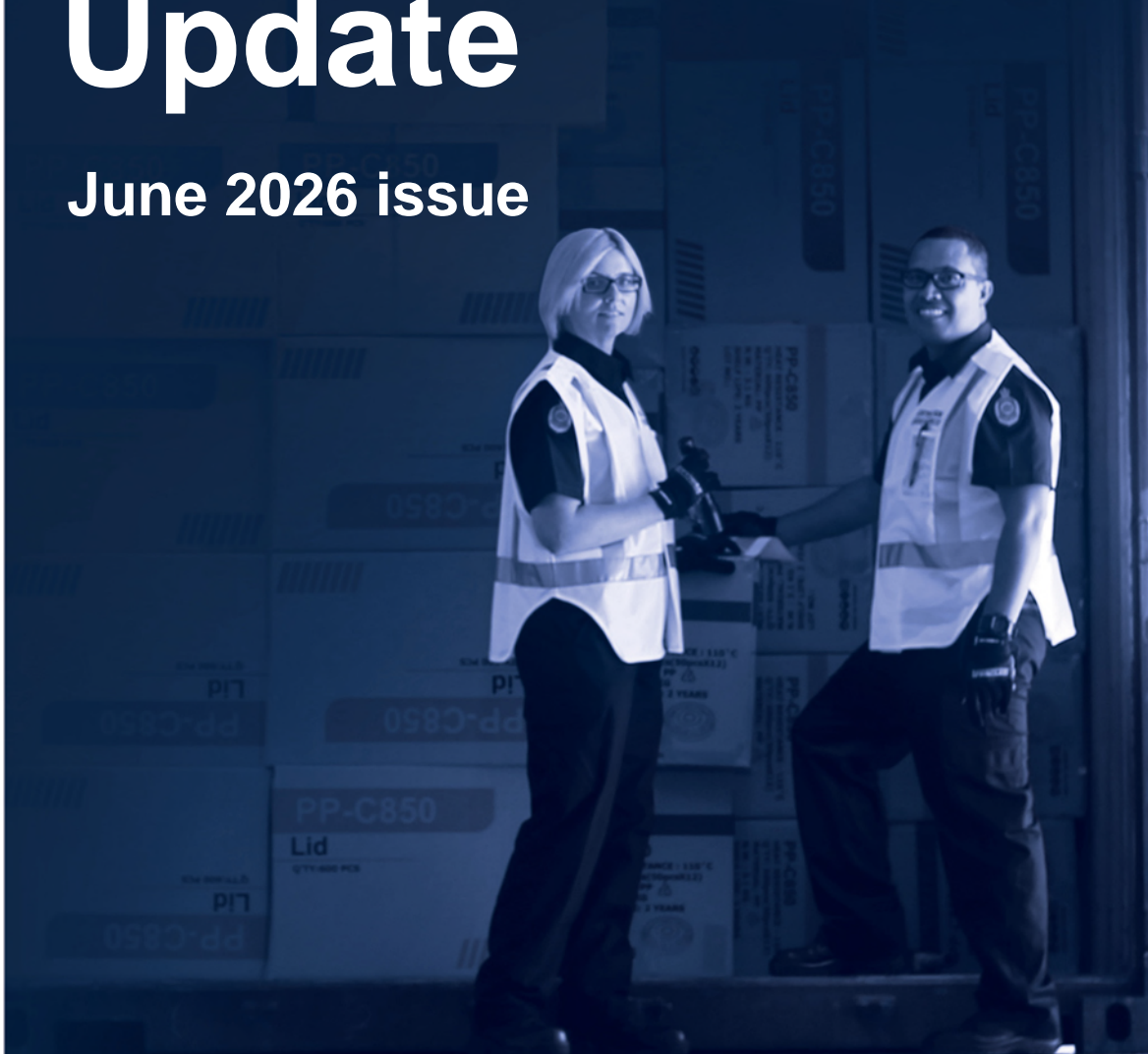


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Foreword

Tony Smith, Assistant Commissioner, Customs Compliance and Enforcement Division

Welcome to the biannual edition of the Australian Border Force (ABF) Goods Compliance Update (GCU) Summer/Autumn 2026.

Global trade is operating in a period of heightened uncertainty. Rapidly changing sanctions settings, tariff measures and geopolitical instability are reshaping sourcing decisions and, increasingly, the routes and intermediaries used to move goods to market. For Australian traders, this volatility can translate into new compliance risks—sometimes unintentionally—when suppliers change, goods are transhipped, or documentation is updated late in the logistics chain.

In this environment, the fundamentals matter more than ever. Accurate tariff classification, valuation and origin claims, complete cargo reporting, and a clear understanding of any trade measures that apply are essential to protecting revenue, maintaining supply chain integrity and supporting legitimate trade. ABF's broader operating environment recognises that patterns of trade are shifting and that vulnerabilities are being targeted in more frequent and sophisticated ways. That is why we continue to emphasise a risk-based approach that manages threats as early as possible in the border continuum, in partnership with domestic and international stakeholders.

The Goods Compliance Update is one way we support that shared effort. The newsletter provides industry with updates on ABF's trade compliance focus areas, relevant policy changes, and how trade and customs laws apply in practice. I encourage all importers, exporters and service providers to use this information to strengthen due diligence, review internal controls, and ensure your documentation keeps pace with a changing global trade landscape.



I also want to highlight to industry that since the commencement of Operation PRINTWALL (launched in December 2025), we have stripped illicit tobacco products from the supply chain, increased risk for criminal operators, and placed tangible pressure on the illicit trade's economics nationwide.

The total haul of 998.5 tonnes of illicit tobacco is so vast, that if the cigarettes seized were laid end to end, they would stretch 71,599 kilometres, almost enough to wrap around the earth twice.

These results have not only reduced the amount of product available for circulation but have dealt blows to the domestic black market, supply chains across the border continuum, and the criminal operators behind them.

Thank you for your continued commitment to compliant trade and for the role you play in keeping Australia's border and supply chains secure

Tony Smith

Assistant Commissioner Customs Compliance and Enforcement Division
Australian Border Force

Australian Trusted Trader Update

2026 Australian Trusted Trader Industry Advisory Group meetings

Throughout March 2026, the ABF hosted the Australian Trusted Trader (ATT) Industry Advisory Group (IAG) meetings in Brisbane, Melbourne, Perth, and Sydney for Trusted Traders to share their insights to support the development and evolution of the ATT Program. Through this close partnership, ATT remains committed to partnering with industry to influence future policy direction and explore new trade facilitation benefits for Trusted Traders.

This year, ATT did things differently – taking the IAG on the road to engage across more regions and strengthen connections with our trusted partners.

Chaired by Commander Customs and Trade Compliance Sarah Marshall, Trusted Traders received updates on ABF and government priorities and border-related policies, and networked with peers, ABF senior executives and other Australian Government representatives.

Trusted Traders learnt about the ATT Program expansion from Superintendent Michael Cymbalista and attended several presentations delivered by colleagues from Pacific Cooperation, Cyber Resilience and Innovation, Home Affairs, Department of Agriculture, Fisheries and Forestry, and Export Finance Australia. Trusted Traders shared ideas on ATT policy and discussed potential new benefits and ways to improve business practices and productivity, including:

- Introducing or enhancing program benefits
- Streamlining processes while ensuring compliance
- Ways industry can support the ATT Program and ABF's security and trade facilitation objectives.

Trusted Traders were updated on the requirement to maintain a documented Security Risk Assessment (SRA) as part of their ATT accreditation. The SRA reviews the controls in place across a business's international supply chain to protect it from trusted insiders exploiting their access to move illicit goods.

SRAs are an important reference for changes to supply chain controls and support completion of the Annual Declaration form.

By ensuring Trusted Trader businesses maintain secure and compliant supply chains, the ATT Program effectively “shrinks the haystack”, enabling the ABF to better focus enforcement resources on higher risk entities operating across the border while facilitating secure trade.

Program expansion

In the 12 May 2026 Federal Budget, the Australian Government announced an expansion of the ATT Program, investing \$7.6 million over four years from 2026–27, to boost productivity through expanding the Program by establishing a new business development function and implementing an Approved Exporter Scheme.

Over the coming months, the ATT Program will increase its industry outreach to promote Program membership and lift its representation of Australia's two-way trade by volume and value. The Program will build on the 2026 IAG series to develop new ways to improve and simplify customs requirements for its members, including the potential recognition of other government security and compliance programs.

For further information and engagements, contact ATTBusinessDevelopment@abf.gov.au

Image 1: 2026 ATT IAG Meeting - Sydney



Counter Proliferation measures update

The ABF Counter Proliferation Section is a multi-disciplinary team that targets, investigates and responds to the movement of goods and entities of proliferation and sanctions concern.

Over the last 12 months, several voluntary disclosures of non-compliance with export controls have been lodged with Commonwealth regulators by tertiary education institutions, including universities. The ABF works closely with regulators, including the Department of Defence (Defence Export Controls) and the Department of Foreign Affairs and Trade's Australian Sanctions Office (ASO), to thoroughly investigate all incidents of potential customs breaches. Outcomes of these investigations can include education and warnings, as well as infringement or prosecution for serious or repeated violations.

Universities in Australia remain a critical sector with access to advanced tangible and intangible technology. Many of these goods are considered dual use, as having both a civilian and military use. Collaboration with international institutions is often a requirement in quality research and the ABF works closely with universities to ensure that movement of technology or research across the border complies with sanctions and customs laws. It is important to guarantee that dual-use advanced technology does not fall into the hands of military actors or entities of proliferation and sanctions concern overseas.



Image 1: Stock image man in science lab with robots

This requires that university administrators maintain strong oversight of both imports and exports and ensure they are up to date on the most recent trade advice issued by Defence Export Controls and ASO when dealing with dual-use goods or sanctioned countries and entities. Academics are also responsible for understanding the implications of sending advanced technology overseas and confirming whether a permit from Defence Export Controls or ASO is required prior to export.

The ABF values voluntary disclosures of historical incidents as a method of continuous improvement and uplift across the sector. In partnership with the Defence Export Controls and ASO, we work with universities on education in responsible trade practices and compliance with all relevant customs and sanctions legislation. This collaborative relationship facilitates legitimate trade between Australia and international education institutions, while also maintaining the integrity of Australia's foreign policy, national security and compliance with international obligations.

Illicit Tobacco National Disruption Group (NDG)

A Whole-of-Government Approach to Illicit Tobacco

Illicit tobacco continues to drive significant revenue loss, community harm and criminal diversification, with those involved proving resilient to traditional enforcement approaches. The National Disruption Group (NDG) was established to address this gap and break the illicit tobacco business model by making it a high risk, low reward criminal enterprise.

The NDG unites federal, state and territory law enforcement agencies, regulators and industry partners to rapidly disrupt domestic illicit tobacco distribution and retail activity. It focuses deliberately on mid-tier criminals and enablers responsible for converting illicit product into cash, thereby filling the gap between long-term, high-end syndicate investigations.

By integrating regulatory, financial and enforcement levers, the NDG enables coordinated action that individual agencies cannot achieve alone. The capability leverages combined powers, including licensing and compliance action, unexplained wealth investigations, health and regulatory enforcement, and targeted supply chain disruption. This approach allows agencies to intervene along the spectrum of the supply chain, directly undermining criminal business models rather than relying solely on single agency action or commodity seizures.

The NDG operates under an agreed multi-agency governance framework, enabling rapid tasking and synchronised activity across jurisdictions while preserving individual agency authorities. This model supports timely, intelligence-informed disruption and reduces the opportunity for criminal displacement.

Operation TEMPEST, conducted its first week of action across Queensland and South Australia in February 2026, demonstrating the effectiveness of the NDG model. The operation resulted in the arrest of a United Kingdom national who has been charged with possession of illicit tobacco, \$2.127 million in currency seized, \$88,500 in assets confiscated, \$4.98 million in prevented duty evasion, and \$4.3 million in illicit commodities removed from circulation. Officers seized 2.8 million cigarettes, 327.6 kg of loose-leaf tobacco and 22,042 vaping devices, issued 23 retail closures, and identified 69 persons of interest, including a single \$1.5 million cash seizure that delivered significant financial disruption.



Image 2: ABF Officer counting illicit cigarettes

These outcomes highlight the NDG's ability to synchronise multi-region and agency capabilities into coordinated, high-impact disruption. The model provides a scalable and repeatable mechanism to sustain pressure on illicit tobacco networks, support revenue protection and public health priorities, and reduce the adaptability of organised criminal groups.



Image 4: Officers from the ABF have carried out operational activity to disrupt the distribution of illicit tobacco in Townsville, and uncovered hundreds of thousands of illicit cigarettes, large quantities of tobacco and vaping product.

Applying the Goods and Services Tax (GST) exemption code for coins

Applying GST exemption code LPM for precious metals

As a result of multiple trade compliance assessments, ABF has identified potential confusion in the application of GST exemption code LPM (precious metals).

This article is intended to address criteria to be met to apply the GST exemption code LPM for coins.

Image 5: LPM tax coding screen shot

Precious metals (as defined by s 195-1 of GST Act)	LPM
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The Goods and Services Tax Ruling (GSTR) 2003/10 considers what is 'precious metal' for the purposes of sections 38-385 and 40-100 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

See [GSTR 2003/10 | Legal database - Goods and Services Tax: What is 'precious metal' for the purposes of GST?](#)

What GST exemption normally applies to coins?

Under Australian GST law, coins can be GST-free only in specific cases.

Coins are GST-free if they qualify as precious metal in investment form. Specifically, precious metal is defined in section 195-1 as follows:

- gold (in an investment form) of at least 99.5% fineness
- silver (in an investment form) of at least 99.9% fineness
- platinum (in an investment form) of at least 99% fineness, or
- any other substance (in an investment form) specified in the regulations of a particular fineness specified in the regulations.'

These are GST-free under GST Act s38-385 (Precious Metals). No regulations have been made to specify any other substance. To be precious metal for GST purposes, the metal must be gold, silver or platinum.

Examples:

- Perth Mint bullion coins
- Canadian Maple Leaf gold coins
- Bullion bars and wafers

Apart from transactions that fall within the ambit of sections 38-385 (or sections 38-185, which is about exported goods), supplies of precious metal are input taxed under sections 40-100.

Coins that are *not* GST-free

GST does apply to:

- Collectible or numismatic coins
- Proof coins
- Commemorative coins
- Circulating legal-tender coins sold above face value
- Base-metal coins (e.g. copper, nickel)

These are treated as taxable goods.

Examples of coins – deemed ‘non-investment’ - GST payable/taxable goods

Metals in these forms are traded not only for their metal value but for their rarity, condition, or beauty (collectability).

Image 6: Sample collector coin



Image 7: Commemorative/person/event coin



Under the GST Act, these items:

- do NOT qualify as “precious metal in investment form”
- are NOT GST-free, so 10% GST must be applied

This is because the law requires precious metals to be traded solely for their metal value to qualify for exemption.

Examples of coins – deemed ‘investment’ - GST free/non taxable goods

These coins are usually traded at a price determined by reference to the spot price of the metal, indicating they have the character of the metal itself. Mass produced coins meeting the definition of precious metal would be considered investment form. The value is determined solely by the weight of the precious metal.

Image 8: A silver one-ounce (1oz) Canadian Maple Leaf coin



Image 9: A gold one-ounce (1oz) Buffalo coin



Brokers are reminded to exercise due diligence to assess if imported coins meet the requirements for GST exemption LPM before claiming the exemption.

Customs Regulation 2015 Replacement

The *Customs Regulation 2015* will sunset and be repealed on 1 April 2027. To ensure that critical customs functions continue, a replacement regulation is being drafted. Subject to appropriate approvals, an exposure draft will be published on the Department of Home Affairs website at a time to be confirmed later this year. This will offer an opportunity for our stakeholder community to provide feedback on the operation of the regulation. We encourage all stakeholders to engage with this process and look forward to receiving your views in the coming months.

The *Customs (International Obligations) Regulation 2015* will not be substantively amended by this process. Provisions relating to Australia's international obligations including Free Trade Agreements, Duty Drawback Scheme and Dumping and Countervailing measures are exempt from sunset requirements.

[Customs Regulation 2015](#) and the [Customs \(International Obligations\) Regulation 2015](#), can be found on the Federal Register of Legislation website.

Why are these changes necessary?

The *Legislative Instruments Act 2003* provides that all legislative instruments, other than exempt instruments, 'sunset' periodically to ensure that a suitable review mechanism exists and that legislative instruments remain relevant, necessary and fit-for-purpose.

The replacement regulation that is being prepared reflects the substance of the *Customs Regulation 2015* with modifications to update and provide clarity around the operation of some of the provisions.

Changes to the Customs Regulation made before 1 April 2027

Changes can still be made to the *Customs Regulation 2015* as required. To ensure continuity, any these changes will also be reflected in the replacement regulation.

Contact us

Enquiries concerning the introduction of the new regulations can be made to regulationremake@abf.gov.au

Industry Engagement Update

Industry Engagement

The Strategic Industry Partnerships Team provides a dedicated capability and collaborates across the Department of Home Affairs Portfolio, government and with industry stakeholders to set the strategic and policy framework for the ABF's engagement in relation to travellers, trade and customs. This includes supporting industry engagement through formal fora, work agendas, and the application of appropriate governance.

Meeting Snapshots – 16 September 2025

Trade Facilitation Initiatives Working Group (TFIWG)	<ul style="list-style-type: none">• The TFIWG discussed progress on trade facilitation reforms, including outcomes from the Home Affairs Economic Reform Roundtable. Initial findings from the Future Cargo Reporting Model Project were outlined, with industry feedback to be sought through consultation.• ABF and the Department of Agriculture, Fisheries and Forestry (DAFF), advised they are exploring digital identity solutions for accessing trade systems, including for non-citizens.• Members were updated on progress relating to global tariff and duty adjustments, with industry invited to submit views.• ABF advised it plans to publish an Australian Customs Notice (ACN) to address currency gaps in the Integrated Cargo System (ICS).
Trade Technology Working Group (TTWG)	<ul style="list-style-type: none">• The TTWG considered progress on trade technology and modernisation initiatives.• Members were briefed on the Digital Trade Accelerator Program, including the first Cargo Status API release and plans for expanded API capabilities.• Updates were provided on the Digital ID System, the SCIM project, automated threat detection trials, procurement of a high-energy X-ray system for Melbourne, air cargo collaborations and development of a cloud-based business continuity solution for the Customs Connect Facility, expected by July 2026.

Meeting Snapshots – 17 September 2025

Trade and Goods Compliance	<ul style="list-style-type: none">• The CAG discussed the Compliance Monitoring Program for 2024-25, which samples 'Full Import Declaration' data to identify common and
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Advisory Group (CAG)	<p>emerging compliance errors and to inform industry. The most common cargo report errors related to consignee and consignor details were gross weight and origin point of loading.</p> <ul style="list-style-type: none"> Members also discussed the 'Customs Licensing Portal Concept', aimed at digitising ABF manual processes, including 'Fit and Proper Person' requirements for depots and warehouses and reducing reliance on paper-based documentation.
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Meeting Snapshots - 21 November 2025

National Committee on Trade Facilitation (NCTF)	<ul style="list-style-type: none"> The NCTF reviewed progress across Australia's trade, border and customs modernisation agenda. DFAT reported on major free trade agreement developments, including the <i>Australia-United Arab Emirates Comprehensive Economic Partnership Agreement</i> and continued work with India, European Union (EU), China, Indonesia and Southeast Asia. ABF outlined initiatives to enhance early trade risk detection, modernise the Integrated Cargo System with the Department of Agriculture, Fisheries and Forestry, and trial streamlined cargo interventions. The Department of Agriculture, Fisheries and Forestry reported reforms to low value clearance, improved risk detection and a new cargo platform. The Simplified Trade System (STS) Unit advanced its benefits framework, and Australia continues to monitor the 'United Nations Commission on International Trade Law work on Negotiable Cargo Documents'. Members agreed to merge the TFIWG and TTWG into a single working group, to be known as the TFIWG. This new working group meeting was held on the 28 April 2026.
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National Trade Services Update

Tariff Concession Orders

Australia's Tariff Concession System helps industry to become more internationally competitive. It does this by reducing costs to industry and the community through Tariff Concession Orders (TCO), which remove the otherwise applicable five (5) per cent customs duty when there is no Australian-made product that can be substituted for the imported item. This article outlines the Tariff Concession System, including where to find more information before applying for a TCO.

Existing Tariff Concession Orders

If the goods you intend to import correspond with an existing TCO, then there is no need to apply for a new one. There are around 15,000 TCOs in place—a full list of TCOs is available at: [Current Tariff Concession Orders](#)

One tariff classification—one tariff concession order

By law, a TCO can only apply to a single tariff classification. If the component parts of your imported goods are classified against two or more tariff classifications (e.g. complex plant and machinery), then two or more TCOs will have to be used or applied for. For more information, please see: [Classifying Functional Units](#).

Applying for a Tariff Concession Order - What You Need to Provide

All TCO applications must use Approved Form B443, which is available at: [Tariff Concession Order](#). Applicants must satisfy the ABF that there are reasonable grounds for asserting that the core criteria defined in s269C of the *Customs Act 1901*, have been met; including that you or your broker have:

- provided all the relevant information that you have, or could reasonably be expected to have, and
- taken reasonable steps to check whether any Australian manufacturers produce substitutable goods.

A TCO can only be granted when, on the day you lodge your application, no substitutable Australian-made goods exist.

Before You Apply: Check for Local Manufacturers

You or your broker must make genuine efforts to find out whether Australian producers make goods with a corresponding use.

You can do this by:

- **Using a Prescribed Organisation**

A search completed by an Industry Capability Network (ICN) member count as sufficient evidence. Learn more at: www.icn.org.au, or

- **By doing your own searches**

If you or your broker conducts your own research, include evidence from sources such as:

- Australian-made product directories
- Australian-made product directories
- public search engines (e.g. Google)
- industry association websites.

Online shopping sites like eBay or Amazon are **not accepted** for manufacturer searches.

Reasonable Inquiries: What This Means

You or your broker is expected to:

- share any industry knowledge you have about potential Australian manufacturers (obtained from for e.g. trade fairs, association memberships, or standard business dealings)
- use broad search terms that reflect general industry descriptions, not brand names or overly narrow terms, and
- contact any identified Australian manufacturers in writing and allow at least 10 working days for a response before lodging your application.

If a manufacturer advises you they produce substitutable goods, you must clearly explain why you believe the goods are not substitutable. If this cannot be justified, the application may not proceed.

What Happens Next?

Even if your application is accepted as complete, the ABF may still make further inquiries with industry to determine if Australian-made substitutes exist.

Your operative date is the day the ABF receives a complete application. If your application is rejected, no operative date applies.

Illustrative Descriptive Material (IDM)

You or your broker must provide clear IDM, so the ABF can accurately identify and classify the goods. Examples include:

- technical drawings or schematics
- brochures
- detailed photos
- samples
- industry standards (including extracts and publication details)

For applications involving parts, IDM must be indexed and linked to each individual part's description.

If you wish to proceed with applying for a TCO, please see [Tariff Concession Order \(TCO\)](#) on the ABF website, particularly [Home Affairs Notice 2019/21 - Applicant's obligations when applying for a Tariff Concession Order \(TCO\)](#).

Australia-European Union Free Trade Agreement



On 24 March 2026, [Prime Minister the Hon Anthony Albanese MP](#) and [European Commission President Ursula von der Leyen](#), announced the successful conclusion of negotiations for a free-trade agreement between Australia and the European Union (EU).

The draft text is to undergo legal checks and be translated into the 24 official languages of the EU. The European Commission will then submit the agreement to the Council of the European Union for approval, and Australia will undertake domestic processes needed for signature, including approval from the Federal Executive Council.

Once these steps are completed, it is expected the agreement will be signed in late 2026 or early 2027.

For more information, please see the Department of Foreign Affairs and Trade's website: [Australia-European Union Free Trade Agreement](#).

The provisional text of the agreement is available at: [Australia-EU FTA Provisional Text | Australian Government Department of Foreign Affairs and Trade](#).



Image 10: Stock image Manildra Group employee handling wheat-gluten bags for export

China–Australia Free Trade Agreement (ChAFTA): Ensuring the validity of Origin Advanced Rulings

When seeking to leverage the China–Australia Free Trade Agreement (ChAFTA), importers and industry must rely on valid Certificates of Origin or Declarations of Origin that are associated with Advance Rulings that no more than five years old. Ensuring use of valid certificates, declarations and rulings helps to expedite border clearance and avoid debts and penalties.

The ABF has identified instances where expired Certificates of Origin or Declarations of Origin associated with expired Origin Advance Rulings have been used when claiming preferential tariff treatment under ChAFTA.

The use of Declarations of Origin is enabled by the associated Origin Advance Ruling, which is only valid for five years. Importers are reminded that under ChAFTA, a Declaration of Origin may only replace a Certificate of Origin when the goods are covered by a valid Origin Advance Ruling.

Certificates of Origin must be used when no valid Origin Advance Ruling is in place.

Validity within the five-year period also depends on no changes to:

- suppliers or manufacturers
- materials or components used in production
- applicable rules of origin
- tariff classification of the goods.

ABF encourages importers and brokers to:

- review all ChAFTA origin documentation
- reconfirm Origin Advice validity dates
- check for material changes since the ruling or certificate was issued
- strengthen internal controls and record-keeping
- ensure correct documentation is held at the time of importation, and
- apply for updated Origin Advice if existing rulings have expired.

Importers are reminded that relying on outdated or invalid Origin advice may result in:

- denial of preferential tariff treatment
- delay of border clearance
- applicable customs duty having to be repaid
- penalties and further compliance action.

Where a short payment of duty is identified, entities may be able to avoid penalties and legal proceedings by making a voluntary disclosure through a written error notice under the ABF's [Voluntary Disclosure Initiative](#).

What's Next?

The ABF will shortly issue detailed guidance on acceptable Origin Advance evidence under ChAFTA on the [Australian Customs Notices](#) website.

Customs Licensing Update

Cancellation and Suspensions

Cancellation of a customs broker licence – Case Study One

The ABF identified that a licensed nominee customs broker was responsible for lodging import declarations for 129 significant detections over a period of two and a half years. After an ABF investigation into 10 of the significant detections, ABF found that the customs broker had not met their due diligence obligations and referred the broker to the National Customs Brokers Licensing Advisory Committee (NCBLAC) for investigation. Of the 10 significant detections assessed by the ABF, seven contained illicit tobacco. The estimated duty attempted to be evaded on these seven detections alone was more than \$19 million.

The NCBLAC investigation established that the customs broker was not meeting their due diligence requirements, failing to verify any of the information provided by clients, including their identity, prior to submitting import declarations with the ABF. This resulted in the attempted importation of a significant amount of illicit tobacco, methamphetamine, cannabis, vaping products, and other prohibited items. If not for the diligent efforts of the ABF, these substances would more than likely have found their way into the community.

At the NCBLAC hearing, the customs broker admitted that through completion of the Diploma of Customs Broking, the Continuing Professional Development they had undertaken since being licensed and the targeted guidance provided by the ABF, they were aware of their due diligence obligations as a customs broker but did not adhere to them. NCBLAC finalised its investigation into the matter and provided a recommendation report to a Delegate of the Comptroller-General of Customs (Delegate) for consideration.

After considering the NCBLAC recommendation report, the Delegate noted the extent of the non-compliance and that the practice identified was unlawful, undermined the licensing regime, compromised the integrity of the supply chain, and was a breach of the professional obligations of a nominee customs broker licence holder. The Delegate concluded that the nominee customs broker had ceased to perform the duties of a customs broker in a satisfactory and responsible manner and was guilty of conduct that was an abuse of the rights and privileges arising from their licence. The Delegate cancelled the nominee customs brokers licence for protection of the revenue and for the purposes of ensuring compliance with the *Customs Act 1901*.

Cancellation of a customs broker licence – Case Study Two

In 2025, the ABF identified that during a two-and-a-half-month period a corporate customs broker was responsible for finalising 17 import declarations for payment via the electronic funds transfer (EFT) Direct Debit facility that dishonoured to the value of \$587,928.

As a user of the EFT Direct Debit facility, they had breached the condition to ensure there were sufficient funds within their bank account to pay the duty, GST and other indirect taxes payable for any declaration that is finalised. A Delegate referred the customs brokers licence to the NCBLAC for investigation and report.

The NCBLAC investigation established there had been egregious abuses of the right to access the EFT Direct Debit facility by the customs broker, resulting in substantial dishonoured payments to the Commonwealth, which remain unpaid. Clients have been financially and otherwise disadvantaged by the actions of the customs broker, who received the monies from their clients but had not passed it on to the Commonwealth, nor did they reimburse their clients in a timely manner. This resulted in clients of the customs broker bearing extensive additional costs and delays associated with the clearance of their goods. The company directors failed to exercise powers and discharge their duties with the oversight, care and diligence required of a director of a business operating under a corporate customs broker licence. Furthermore, the directors' conduct involved breaches of a director's obligations under the *Corporations Act 1901* (Cth).

After considering the NCBLAC recommendation report, the Delegate concluded that the customs broker had ceased to perform the duties of a customs broker in a satisfactory and responsible manner and was guilty of conduct that was an abuse of the rights and privileges arising from their licence. The Delegate cancelled the corporate customs broker licence for protection of the revenue and for the purposes of ensuring compliance with the Customs Act 1901.

Suspension of a customs brokers licence – Case Study Three

In 2025, an ABF investigation identified that a nominee customs broker had lodged 215 Full Import Declarations while travelling overseas. As this was a clear breach of additional licence condition seven of a customs broker licence, a Delegate referred the nominee licence to the NCBLAC for investigation and report.

During the NCBLAC hearing, the customs broker advised they were not aware of additional licence condition seven that states a customs broker must not lodge an import declaration from outside Australia'. This was despite receiving a hard copy of the licence conditions and completing the ABF Mandatory Continuing Professional Development (CPD) module twice, which highlights this condition.

At the hearing, the customs broker admitted they departed Australia with the intention to lodge import declarations while travelling overseas; however, technical difficulties stopped them from doing so. The customs broker conceded that to ensure lodgement of the import declarations they authorised and facilitated a non-licensed colleague to lodge the import declarations using their broker licence credentials, albeit with oversight and direction from the customs broker and after the customs broker had conducted all the necessary checks. It was noted that none of the 215 lodgements resulted in any loss of duty or detections of prohibited goods.

After considering the NCBLAC recommendation report, the Delegate concluded that the nominee customs broker had ceased to perform the duties of a customs broker in a satisfactory and responsible manner, was guilty of conduct that was an abuse of the rights and privileges arising from their licence, and that they had not complied with a condition imposed on the grant or renewal of their customs brokers licence. The Delegate decided to formally reprimand the customs broker and suspend their licence for a period of four months.

Mandatory CPD Update

The ABF's Mandatory CPD module will need to be completed by all licensed customs brokers in the 2026-27 CPD year. The updated ABF module will be available from 4 January 2027 through to 31 March 2027 (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 (CPD) Audit Update

As advised in Goods Compliance Update 2025/12, Broker Licensing conducted its annual CPD audit to ensure all individually licensed nominee customs brokers had met their CPD obligations for the 2024-25 CPD year.

The audit identified 21 customs brokers who did not meet their CPD obligations for the 2024-25 CPD year. As a result:

- 17 customs brokers surrendered their licence, and
- four customs brokers were the subjects of a NCBLAC investigation.

After considering the NCBLAC recommendation report, a Delegate concluded that the four customs brokers had not complied with a condition imposed on the grant or renewal of their customs broker's licence.

The Delegate cancelled one nominee customs broker licence as they did not participate in the NCBLAC investigation process. The remaining three customs brokers were issued with a formal reprimand and were required to perform CPD activities to complete their 2024/25 and 2025/26 CPD requirements by 31 March 2026. Failure to complete the necessary CPD and provide evidence of completion to Broker Licensing by 7 April 2026, would result in licence cancellation.

How to comply with Fit and Proper Licence Obligations

Depot and Warehouse Licence Holders **MUST**:

1. Adhere to the Australian Customs Notice (ACN) 2022/46 for Depots and Warehouses—only one of the two following forms must be completed:
 - a. B301: Persons in a position of management or control of the operations of the licenced place
 - b. B1555: Persons not in a position of management or control that participate in the operations of the licenced place.
2. Ensure the ABF is provided within 14 days:
 - a. a completed B301 form with colour copies of identity documents on commencement of staff members in positions of management or control, and
 - b. a new form if a person in management or control has a change of circumstance relevant to any matters covered in the form.
3. Ensure people participating in the operations of the licenced place that are not in a position of Management or Control, complete and sign a B1555 form with colour copies of identity

documents within 7 days of commencement. Licence holders are to retain a legible digital or paper copy for a period of five years.

4. Notify the ABF within 24 hours if a B1555 applicant answers, 'Yes', to any of the declarable circumstance questions.

Table 1 Fit and Proper application workflow

Fit and Proper Type	Form	ID Documents	When	How
Management or control of a Customs Licensed Depot or Warehouse	B301	X1 Category A X1 Category B X1 Category C	Obtain completed form including colour copies of ID documents and forward to ABF within 14 days of commencement	Email: B301@abf.gov.au Post: Australian Border Force Customs Licensing GPO Box 9984 Sydney NSW 2001
Participants in the Operations of a Customs Licensed Depot or Warehouse	B1555	X1 Category A X1 Category B X1 Category C	Obtain and retain completed form and colour copies of ID documents within 7 days of commencement, notify ABF within 24 hours if ticked 'Yes' to a declarable circumstance question	Email: Licensing@abf.gov.au Post: Australian Border Force Customs Licensing GPO Box 9984 Sydney NSW 2001

NOTE: Applications will not be processed if incomplete, missing information or if there are identity documents missing — this is the licence holder's responsibility.

Persons who are operating in a licenced Depot or Warehouse that have completed a B301 are not required to also complete a B1555. However, if they are also participating in a Brokerage, they will need to be included in the Broker staff list as well.

Identity requirements can be found at [1538i - Proof of Identity Requirements Customs Licensing Application](#)

Customs Licensing – Depot and Warehouse Licensing Team NSW

Western Sydney International (WSI) Airport Tour – Passenger terminal and cargo inspection

Customs Licensing participated in a planned tour of the WSI Airport. This was arranged by the WSI Airport General Manager to provide Customs Licensing with an opportunity to gain an appreciation of the scale of infrastructure and construction of the development. The tour of the airport included viewing the Passenger Terminal, Cargo Precinct, Joint Examination Facility (JEF), and Security Entry Points. Representatives from ABF, DAFF, WSI Executives and industry representatives participated in the tour. Customs Licensing will continue industry engagement with cargo terminal operators, cargo handlers and depot and warehouse licensees operating at WSI Airport, with planned future meetings arranged to monitor the progress of construction and the development of airside depots and warehouses at the cargo precinct. Industry representatives from various external key stakeholders are in the process of completing the licence application as construction of the building and handover occurs for fit out.



Image 11: Inspector Byrne Customs Licensing visits WSI Passenger Terminal

Aviation Security Identification Card Holder Requirements and Visitor Identification Card Holder Requirements

Introduction

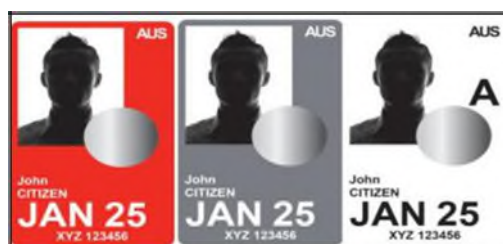
This guidance outlines the regulatory requirements that industry must meet when holding an Aviation Security Identification Card (ASIC) or a Visitor Identification Card (VIC) under the *Aviation Transport Security Act 2004* (the Act) and the *Aviation Transport Security Regulations 2005* (the Regulations).

What is an ASIC?

An ASIC is issued to people who require regular, unsupervised access to security-restricted areas or secure zones within an airport. It confirms the holder has a valid background check and is not considered an aviation security risk. However, an ASIC is not an access card and does not grant access to secure areas without permission or an operational need.

- **Red ASIC** — Identifies that the holder is allowed *unescorted* access to a secure area of a security-controlled airport, with an operational need to do so.
- **Grey ASIC** — Identifies that the holder is allowed to enter secure areas other than the airside security zone of security-controlled airport and must be under supervision by a valid Red ASIC holder.
- **White ASIC** — Issued to individuals who require a background check to perform a security-sensitive role that does not require unescorted access to secure areas. They are also for foreign officials.

Image 12: Red, Grey and White ASICs



An **ASIC is not an access card**. It does not entitle the holder to access secure areas and zones without permission or an operational need.

Wearing and displaying ASICs

As an ASIC holder you have several obligations.

Anyone who requires regular unsupervised access to secure areas of security-controlled airports must wear a valid ASIC (Reg. 3.03).

An ASIC must be properly displayed by all persons in a secure area of a security-controlled airport (Reg 1.04), unless they are exempt (Reg 3.08).

An ASIC:

- **Must be worn above waist height** at the front or side of the body, with the entire front of the card clearly visible (not inside a pocket or wallet)
- **Must be the original card**, not a copy or digital image (on a device such as a phone, for example).
- **Must only be worn by the person it was issued** and cannot be loaned.
- **Must only be used for its intended operational purpose.**

What is VIC?

A Visitor Identification Card (VIC) is issued to a person that requires temporary, lawful access to non-public areas of a security-controlled airport.

A person issued with a VIC:

- **Must always remain under the supervision of a valid ASIC holder.**
- Can only be issued a VIC if they **have not accumulated more than 28 days** of VICs at that airport.
- The VIC issuer **must maintain accurate records.**

Requirement to Produce an ASIC or VIC Card

All persons in an airside security zone must produce their ASIC or VIC when requested by an aviation security inspector, airport security guard or law enforcement officer (Reg 6.53).

A person holding a valid ASIC may also request another person in a secure area, who is not properly displaying their ASIC, to show it. If the person refuses, the incident should be reported to the security manager and law enforcement.

Cancel an ASIC

If a card holder leaves their employer or no longer has an operational need for their ASIC, the card must be cancelled. An ASIC cannot be transferred to a new employer.

Compliance

The Department of Home Affairs routinely monitors compliance, and penalties may apply if a person is found without a correctly displayed ASIC or VIC or failing to supervise a VIC holder as required under the Act and the Regulations.

Industry **must remain vigilant in checking the authenticity of ASICs and VICs**, ensuring the entire front of the card is clearly visible.

It is an offence to be in a secure area without correctly displaying a valid ASIC.

The Department works with industry to address non-compliance and may take regulatory action to ensure security standards are met, including:

- **Targeted inspections** of ASICs at access control points and within secure zones, including checks on operational need, VIC use and escort requirements
- **Assessment of VIC issuing processes** to ensure VICs are not issued for more than 28 days at that airport and that accurate records are maintained.

Report an incident

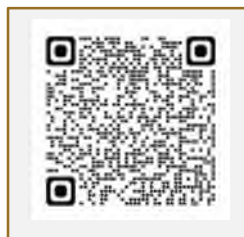
You can report suspected incidents of non-compliance involving **ASICs** and **VICs** using the form available on the Department of Home Affairs website: [Report an aviation security incident](#) or scanning this QR Code:



Further information

For further information or assistance, you can contact us via email at: aviation.security@homeaffairs.gov.au

For further guidance on ASICs and VICs Visit the website using the QR code or at: [Aviation Security Identification Cards](#)



Firearms and weapons regulatory amendments

Overview

On 22 January 2026, new regulatory requirements for firearms and related goods commenced under the *Combating Antisemitism, Hate and Extremism (Firearms and Customs Laws) Act 2026*. These changes strengthen border controls, improve traceability of regulated goods, and change the import requirements for a range of firearms, parts, accessories, and related goods.

Australian Customs Notice No. 2026/02 advised industry and stakeholders of these amendments and the ABF web pages for firearms have been updated. The Department of Home Affairs (the Department) is also undertaking targeted engagement with firearms industry. The changes revised import controls under the *Customs (Prohibited Imports) Regulations 1956* (PI Regulations). As a result, some items are now regulated under different provisions in Schedule 6 of the PI Regulations.

What importers need to do now?

From 22 January 2026, import requirements for a range of firearms, parts, accessories, and related goods changed. Importers and other stakeholders should ensure they understand the revised controls before importing affected goods. Some items that were previously authorised for import by police certification now require permission from the Department, while other goods are now subject to explicit serialisation, inspection, or testing requirements.

If you are unsure how the new requirements apply to your goods, including goods already in transit or authorised for import before 22 January 2026, seek advice before import. Questions on the application of the amendments in the import and export context can be directed to firearms.enquiries@abf.gov.au

Key regulatory changes

B709DA certifications

Ongoing B709DA police certifications have ceased and are no longer valid for imports on or after 22 January 2026.

Handgun reforms

Single B709A police certifications have ceased and are no longer valid for imports on or after 22 January 2026. The Department now issues import permission for all handguns under Item 9, Schedule 6 of the PI Regulations. Standard handgun magazines, parts, and ammunition can still be imported with police certification.

Skirmish markers

A new control on skirmish markers has been introduced capturing airsoft firearms and gel firearms, as well as their parts, magazines, and ammunition. The control captures firearms designed to

discharge plastic, polymer, or gel projectiles, including airsoft firearms, gel blasters, and similar devices. Skirmish markers are subject to serialisation and are required to pass safety testing. Skirmish markers that do not resemble fully automatic firearms, and do not have an accessory attached or integral, may be imported with police certification under Item 14B of Schedule 6 of the PI Regulations.

Skirmish markers that resemble fully automatic firearms, or have an accessory attached or integral, require permission from the Department as per Item 12 of Schedule 6 of the PI Regulations under the official, specified purposes or returned goods test (e.g. for law enforcement or returning goods). Importers who are unsure whether a skirmish marker falls within these thresholds should seek advice before import.



Image 13: Example of a gel ball blaster substantially the same in appearance as a fully automatic firearm

Suppressors

Suppressors, including silencers, sound moderators and sound suppressors, are now classified under Item 13A of Schedule 6 of the PI Regulations, regardless of the firearm type they are for use with. They must be serialised and physically inspected on import. This aligns them with controls applied to complete firearms, frames, and receivers.

Belt-fed firearms

Belt-fed firearms are now explicitly captured under Item 12 of Schedule 6 of the PI Regulations. They are treated the same as fully automatic firearms at the border. Permission from the Department under the official, specified purposes or returned goods test is required.

30-round magazines

Magazines with a capacity of 30 rounds or more, excluding those for paintball or skirmish markers, are now explicitly controlled under Item 16B of Schedule 6 of the PI Regulations and require permission to import from the Department.

Frames and receivers

Import requirements for frames and receivers have been revised to require inspection and serialisation under items 2A, 3A, 6A, 9B and 12A of Schedule 6 of the PI Regulations, to strengthen identification and traceability of these goods.

Assisted repeating action and straight pull repeating action firearms

New definitions were introduced at Regulation 4F of Schedule 6 of the PI Regulations as follows:

- Assisted repeating action firearm - a firearm with a self-opening or self-closing repeating action where part of the operating cycle is automated.
- Straight-pull repeating action firearm - a firearm operated by linear movement of a bolt or handle, without rotation.

These firearms are captured under items 3 and 6 of Schedule 6 of the PI Regulations and require permission to import from the Department. While import requirements for these items were amended, these items remain eligible for export by sports shooters in the traveller stream via a Restricted Goods Permit.



Image 14: Example of a straight pull repeating action shotgun

Speed loaders

A control on speed loaders as a firearm accessory was introduced under Item 13B of Schedule 6 of the PI Regulations. A speed loader is any device designed to automate the loading of multiple rounds of ammunition. It excludes devices intended for paintball or skirmish markers. Permission to import from the Department is required for these items.

Further information

Questions about how these amendments apply in the import or export context should be directed to firearms.enquiries@abf.gov.au. Stakeholders should also refer to the updated ABF firearms webpages and Australian Customs Notice No. 2026/02 before lodging import documentation.

Supply Chain Insights

Supply chain insights inform operational areas to deliver better outcomes. For the ABF, they identify vulnerabilities across the border continuum and inform our operational posture. Collaboration with industry partners through the sharing of information, strengthens the compliance and enforcement process by closing the gaps across all our business levers.

Emerging risks or vulnerabilities in the goods supply chain

Criminal syndicates are increasingly exploiting legitimate roll on/roll off cargo and high-value machinery and vehicles (e.g. tractors, buses, luxury vehicles) to conceal large quantities of illicit drugs, indicating vulnerabilities in supply chains—particularly where complex machinery, trusted logistics operators, or insider access reduce visibility and facilitate concealment.

Common errors or behaviours of concern observed in declarations or documents

Recent detections highlight concerning documentation behaviours, including the use of generic, low-risk commodity descriptions and incomplete declarations for vehicles and machinery, insufficient detail on internal components, and apparent over-reliance on trusted logistics providers or insider access, all of which reduce cargo transparency and create opportunities for sophisticated concealment of illicit goods within legitimate supply chains.

ABF and NSW Police working together

A joint ABF–NSW Police investigation dismantled a criminal syndicate that had infiltrated legitimate logistics and freight-forwarding businesses to import and distribute illicit tobacco, illegal vapes, and border-controlled drugs, while laundering proceeds.

Coordinated warrants across NSW and Victoria led to the seizure of over 1.9 million cigarettes, three luxury vehicles, cash, and other illegal goods, highlighting effective multi-agency collaboration and the disruption of insider-enabled supply-chain crime.



Image 15: Luxury cars seized during warrant activity

Further operational success

Over the past few months, the ABF—working closely with industry—has delivered several operational successes, demonstrating the critical role of trusted partnerships in protecting Australia’s supply chains.

Please use the following links to find out more:

[Heavy machinery, heavy drugs: cocaine detected inside tractors on East Coast](#)

[South Australian authorities seize 28kg of cocaine hidden in luxury bus](#)



Image 16: ABF Officer locating illicit Chinese branded cigarettes during warrant activity

Integrated Cargo Systems Update

Integrated Cargo System (ICS): Reporting Changes to Sub-Manifests Cargo Report Numbers (CRNs)

Who this is for?

Exporters, freight forwarders, consolidators, cargo reporters, and Cargo Terminal Operators (CTOs) who create or manage sub-manifests in the ICS.

Immediately

From May 2026 (ICS release 26.4.01), sub-manifest Cargo Report Numbers (CRNs) will follow an **Idle** and **Revoked** status framework aligned with Export Declaration Numbers (EDNs). Reporters are advised to promptly check and action ICS Idle messages to avoid CRNs becoming revoked and delaying cargo clearance.

Background

ICS is being updated to ensure the Idle/Revoked status is correctly applied to sub-manifests (identified by a Cargo Report Number—CRN) by managing sub-manifests in a more consistent manner with export declarations (identified by an Export Declaration Number—EDN).

Currently CRNs do not move through the **Idle** and **Revoked** status like EDNs, which can lead to outdated CRNs staying active in ICS and contribute to incorrect reporting and delays.

This reactivation is planned for **ICS general release 26.4.01** (scheduled May 2026).

What is reactivating?

- CRNs will move to Idle status if not added to a Manifest or CTO Received, aligned with the approach applied to EDNs.
- If the CRN remains Idle, it will then move to **Revoked status**, consistent with the existing EDN framework.
- **Idle rule for CRNs:** CRNs not linked to a manifest, and without a CTO 'received' status (and not subsequently CTO removed), will become Idle **10 days** after the **Date of Departure** reported on the CRN.
- **Revoked rule for CRNs:** CRNs not linked to a manifest, and without a CTO 'received' status (and not subsequently CTO removed), will become Idle **30 days** after the **Date of Departure** reported on the CRN.
- The lines reported on the CRN will no longer be linked. As a result, any related CRNs and associated EDNs will transition to **IDLE** status and may subsequently be **Revoked** if no further action occurs.

Where no additional activity is undertaken, an **Idle CRN will progress to Revoked status after the relevant timeframe**, in accordance with the applicable export date information held within ICS.

Why this matters

This change helps industry by:

- reducing inactive or duplicate CRNs in ICS
- improving data quality and consistency across export reporting
- helping avoid clearance delays caused by outdated export records

Your reporting obligations (Customs Act 1901)

Consolidated Notice – CRN and EDN Status Impacts in ICS:

Reminder: Reporting obligations remain unchanged—this update reactivates the existing **CRN Idle/Revoked default within ICS**.

When a **CRN** becomes **Idle** or **Revoked**, the following impacts will apply:

- The lines reported on the CRN will no longer be linked.
- Any other related **CRNs** and associated **EDNs** may also transition to **IDLE** status.
- Where applicable, **EDNs** linked to an **Idle** or **Revoked CRN** may automatically move to **IDLE** in ICS.

If **no further action occurs**, an **Idle CRN** will progress to **Revoked status** after the relevant timeframe, based on the applicable **export date information held in ICS**.

In these circumstances, clients must contact their freight forwarder or shipping company to amend any existing reports, where required, to ensure reporting remains accurate and compliant.

You must continue to meet existing export reporting and record-keeping requirements, including:

1. Every vessel or aircraft departing Australia must lodge a Main Manifest with the ABF within three working days. If a vessel or aircraft did not submit a cargo report on arrival and is departing without cargo, a Main Manifest must be lodged before departure for a Certificate of Clearance to be issued.
2. A departure report must be lodged with the ABF to obtain a certificate of clearance.
3. Relevant commercial documents must be retained for five years from the date of export.
4. Where an exporter has an ABN, it should be used on an Export Declaration to assist verification when determining GST exemption eligibility.
5. Movement of prescribed warehouse goods for export must be reported to the ABF at each stage of the export cycle.
6. All air and containerised sea cargo, most break-bulk cargo, and some bulk cargo received at a wharf or airport for export must be reported to the ABF by the party receiving the goods.
7. Consolidation sub-manifests must be submitted to the ABF when multiple consignments are to be consolidated.

What you need to do

Monitor ICS for an **Idle EDN/CRN Advice (IDL) Message**. This reminder is sent when an EDN or CRN has not progressed within the relevant timeframe (based on the EDN Intended Date of Export or the CRN Date of Departure).

When you receive the Idle Advice, take one action in ICS:

- **Delayed shipment:** update the relevant date (EDN Intended Date of Export or CRN Date of Departure). The new date must be no more than 180 days after the transaction date.
- **Cancelled shipment:** withdraw the export declaration.
- **Already exported:** make sure the goods are correctly manifested (for e.g., included on a valid Export Main Manifest (EMM) or Export Sub-manifest (ESM)).

Key timeframes and system messages

- **10 days:** CRNs may become **Idle** if not linked to a manifest/sub-manifest and there is no CTO 'received' status (and not CTO removed), based on the CRN Date of Departure.
- **IDL message:** when an EDN/CRN becomes Idle, ICS issues a CUSRES – Idle EDN/CRN Advice (IDL) message prompting you to update dates, withdraw, or link to a valid manifest.
- **Note:** An Idle message will not be issued for cargo older than six months.
- **30 days:** if no action is taken, an Idle CRN may move to **Revoked** status (per the applicable rules).

Further guidance:

[Integrated Cargo System \(ICS\) \(ABF website\)](#)

The ABF ICS overview page provides a high-level description of ICS and its role in managing the electronic reporting and clearance of cargo moving into and out of Australia. It outlines the key functions and users of the system and links to supporting guidance and help resources for industry. There are also links to additional resources for reference in support of this enhancement.

[Exporting \(ABF website\)](#)

The Exporting pages on the ABF website provides guidance on Australia's export reporting and clearance requirements, including exporter obligations, ICS reporting timeframes, and resources to support compliant export operations.

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: [Australian Customs Notices](#)

Table 2 Australian Customs Notices December 2025 to April 2026

Notice No.	Title	Year
2026-10	Reduction of excise-equivalent customs duty rates for certain fuels	2026
2026-09	Prohibited Imports and Exports Amendments – United Nations Security Council Sanctions	2026
2026-08	Application for Customs Broker Licences	2026
2026-07	Customs duty rates for tobacco and tobacco products – March 2026	2026
2026-06	Application for Customs Broker Licences	2026
2026-05	Item 59 to Schedule 4 of the Customs Tariff Act 1995 – new by-law for AFC Women’s Asian Cup 2026	2026
2026-04	Indexation of customs duty rates on excise-equivalent goods on 2 February 2026	2026
2026-03	Violent Extremist Material & Prohibited Symbols and Commercial Quantities of Objectionable Goods	2026
2026-02	Firearms and Weapons Regulatory Amendments	2026
2026-01	Application for Customs Broker Licences	2026
2025-37	Goods that are for use under the Geelong Treaty	2025
2025-36	Reduction of preferential rates of customs duty from 1 January	2025
2025-35	Dumping Securities Christmas Shutdown Period	2025
2025-34	Application for Customs Broker Licences	2025
2025-33	New Community Protection Question at Risk Sand Products	2025
2025-32	Completing Mandatory Continuing Professional Development for Licensed Customs Brokers	2025
2025-31	Application for Customs Broker Licences	2025
2025-30	Application for Customs Broker Licences	2025
2025-29	Application for Customs Broker Licences	2025
2025-28	Waiver of Certificate of Origin under Australia–UAE CEPA and AANZFTA	2025

Compliance Program Results

FY2025-26 Quarter 1 to Quarter 3



Infringement Notice Scheme

Table 3: 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

Offence	Description
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 Infringements Issued, Warnings Issued & Education Events 2025-26 Q1 to Q3

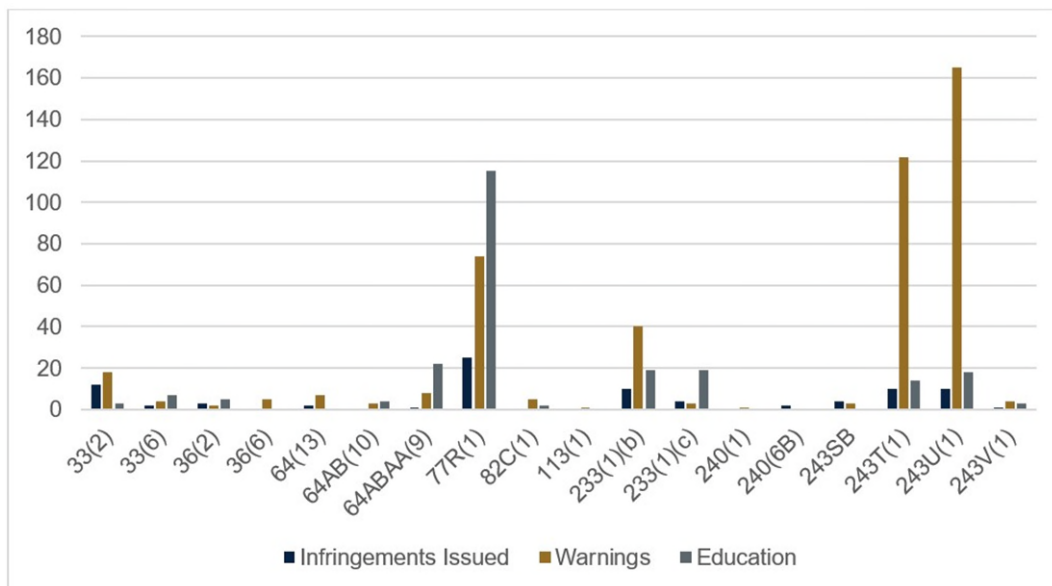
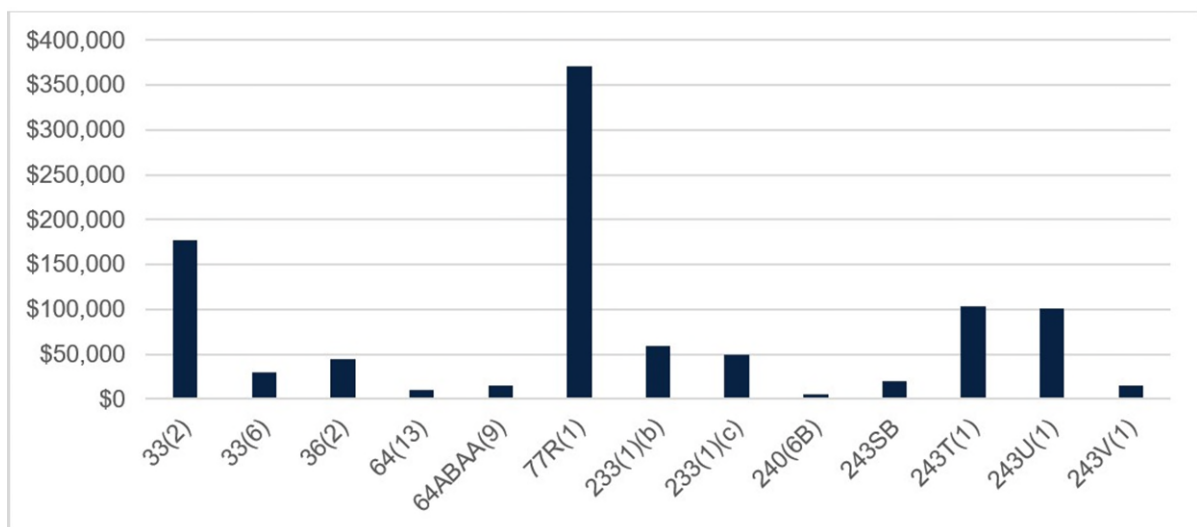


Figure 2: Value of Infringements Issued 2025 Q1 to Q3 2026



Revenue understatements - General

Table 4: Value of revenue understatements identified from investigations and compliance activities

Activity Type	Q2 OCT-DEC 2025-26	Q3 JAN-MAR 2025-26	FYTD 2025-26	FYTD 2024-25
Post Transaction Verification	\$4,022,391	\$5,466,084	\$24,695,068	\$111,444,522
Voluntary Disclosure	\$24,949,864	\$46,646,319	\$164,545,075	\$127,184,682
Pre Clearance Intervention	\$7,870,006	\$2,479,761	\$30,995,708	\$22,525,873
National Refunds	\$2,556,189	\$5,290,520	\$9,619,946	\$28,474,227

Duty Refunds

Table 5: Administration of Refunds

Description	Q2 OCT-DEC 2025-26	Q3 JAN-MAR 2025-26	FYTD 2025-26	FYTD 2024-25
Number of refunds Lodged	28,023	27,096	80,065	71,096
Value of refunds lodged	\$89,648,206	\$241,204,439	\$407,409,408	\$294,410,374
Number of approved refunds	26,607	27,557	79,277	69,970
Value of approved refunds	\$79,034,394	\$169,686,903	\$326,395,290	\$259,456,183
Number of refunds rejected (non-compliant)	67	125	278	379
Value of refunds rejected (non-compliant)	\$2,492,562	\$3,726,046	\$7,770,189	\$24,066,507

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

Duty Drawbacks

Table 6: Administration of Duty Drawbacks

Description	Q2 OCT-DEC 2025-26	Q3 JAN-MAR 2025-26	FYTD 2025-26	FYTD 2024-25
Drawbacks Lodged	410	313	1,201	1,044
Value of Drawbacks Lodged AUD	\$515,037,123	\$103,421,379	\$1,110,079,381	\$279,144,293
Total Drawbacks Paid	460	301	1,196	1,029

Description	Q2 OCT-DEC 2025-26	Q3 JAN-MAR 2025-26	FYTD 2025-26	FYTD 2024-25
Total Drawbacks paid AUD	\$777,670,733	\$82,033,761	\$1,125,016,175	\$304,921,346
Drawbacks Rejected	14	9	28	13
Value of Drawbacks Rejected	\$519,737	\$8,803,296	\$9,665,421	\$126,150

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 to date (FYTD) as of 31 March 2026, ABF completed 222 trade remedy measures verification activities that resulted in detections of non-compliance, in comparison to 139 in the 2024-25 FYTD.

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

- Aluminium Bars, Rods & Profiles
- Steel Box Beams
- Galvanised Bracing

The value of trade revenue understatements identified from trade remedy investigations and compliance activities for financial year to date 2024-25 and 2025-26, Quarter 2 and Quarter 3 of current financial year are as follows:

Table 7 – Trade Remedy Detections

Trade Remedy Understatements	Q2 OCT-DEC 2025-26	Q3 JAN-MAR 2025-26	FYTD (Q1-3) 2025-2026	FYTD (Q1-3) 2024-2025
Customs Duty	\$122,988	\$516	\$123,504	\$86,562
Dumping Duty	\$168,514	\$1,046,774	\$1,890,177	\$581,434
Countervailing Duty	\$74,515	\$80,240	\$336,251	\$288,591
GST	\$544,140	\$269,345	\$1,018,608	\$689,600
Total	\$910,159	\$1,396,876	\$3,368,542	\$1,646,188

Compliance Monitoring Program

Entering its 17th year of operation, the Compliance Monitoring Program (CMP) continues to deliver valuable assurance to the ABF regarding industry compliance with Full Import Declarations (FIDs).

The CMP has a targeted approach, excluding several types of import declaration lines, such as:

- imports of Excise Equivalent Goods (EEGs)
- all import declaration lines with a line value of imports (CVAL) less than or equal to \$1,000
- imports that are not required to be cleared on a FID, and
- Nature 20 imports.

The CMP operates by conducting real-time audits on randomly sampled import declaration lines. When a FID is subject to CMP assessment, a request for information will be automatically generated by ICS. CMP officers will assess a range of fields within the FID and related cargo report, by verifying the information reported in ICS against the relevant commercial documentation provided. The assessing officer will query any discrepancies.

To assist officers with the conduct of their assessment, when initially lodging documents, brokers may wish to provide additional explanation if they recognise that a discrepancy will occur. Supporting documentation such as a Tariff, Valuation or Origin advice, where applicable, may also assist to expedite the assessment. It is important to note that each CMP match is assessed only on the information provided and not on historical data. Therefore, brokers should provide all relevant information for each CMP assessment.

The CMP uses the Goods Compliance Update to report common reporting errors to inform industry. The CMP does not provide general advice on compliance or cargo systems matters. Therefore, CMP should only be contacted in relation to goods subject to CMP assessment.



Image 17: Stacked containers on a wharf

FY 2025-26 and Quarter 3 2025-26 (JAN – MAR) Results at 31 March 2026

Import declarations

Table 8: CMP import declaration results Quarter 3 (JAN - MAR 2026) and financial year 2025-26 with comparison same period 2024-25

Description	Q3 JAN-MAR 2025/26	Q3 JAN-MAR 2024/25	FYTD 2025/26	FYTD 2024/25
No. of lines checked	1778	1639	4991	4991
No. of lines detected to have errors	511	506	1428	1579
Error Rate	28.8%	30.8%	28.6%	31.5%
No. of Detections	646	743	1677	2141

Table 9: Most common errors on import declaration lines (CMP)

Description	FYTD 2025/26	FYTD 2024/25
Val - Invoice Terms	239	235
Tariff Classification	210	351
Loading Port	173	114
Incorrect Delivery Address	177	231
Val - Valuation Date	153	200
Val - Related Transaction	123	111
Goods Description	96	80
Gross Weight	88	76
Val - Price (Invoice Total)	65	132
Origin	35	59
Val – Valuation Basis Type	31	86
Overseas Freight	32	50
Tariff Concession or other concession	30	48
GST exemption code	13	11

Cargo reporting

Table 10: CMP import declaration results Quarter 3 (JAN - MAR 2026) and financial year 2025-26 with comparison same period 2024-25

Description	Q3 JAN-MAR 2025/26	Q3 JAN-MAR 2024/25	FYTD 2025/26	FYTD 2024/25
No. of lines checked	1778	1639	4991	4991
No. of lines detected to have errors	119	148	339	523
Error Rate	6.71%	9.05%	6.79%	10.37%
No. of Detections	145	162	357	582

Table 11: Most common errors on cargo reports (CMP)

Description	FYTD 2025/26	FYTD 2024/25
Origin Port of Loading	103	46
Gross Weight	51	85
Consignee Incorrect	56	186
Port of Destination	17	33
Currency Code	9	0
Goods Description	24	8
Declared Value	12	20
Consignor Incorrect	23	97
Bill Number	12	7

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 GCU issue or would like to see a particular topic covered in the next issue, please email: gcu@abf.gov.au.

If you would like to contact ABF Industry Engagement regarding an event or other engagement opportunity, the team 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 Advice	Requirements to import goods	valuation@abf.gov.au
National Trade Advice Centre (NTAC)	Tariff Advice	Tariff Advice System	tariffclassification@abf.gov.au
	China Free Trade Agreements (ChAFTA)	China	chafta@abf.gov.au
	Origin Advice 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



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