



Correct Use of Warehouse Declarations (N20)

What is a Nature 20 declaration

A warehouse declaration, also known as Nature 20 (N20) declaration, is a communication with the Department to enter imported goods subject to customs control into a warehouse licensed under section 79 of the *Customs Act 1901* (the Act).

Imported goods declared on a N20 declaration do not require payment of duty or taxes until they are removed from the licensed warehouse for home consumption (on an N30 declaration).

Authorised movement of goods under a N20 declaration

An authorised movement under a N20 declaration may occur when all goods subject to customs control on the N20 declaration are able to be moved directly to the warehouse nominated on the N20 declaration.

Conditions of an authorised movement:

- Finalisation of the N20 declaration authorises the movement of the declared goods to the s79 licensed warehouse nominated on the N20 declaration.
- **All** goods subject to customs control declared on the N20 declaration must **directly** move to the nominated warehouse and **cannot** be split or stored outside of the nominated warehouse.

N20 declarations should only be finalised when **direct transport** into the nominated warehouse is possible.

Withdrawal of a N20 declaration

A N20 declaration can **only** be withdrawn prior to the finalisation of the declaration **and** prior to any movement of the goods subject to customs control occurring. An authorised movement under a N20 declaration movement is no longer applicable if:

- Direct transport into the approved warehousing is not possible;
- There is insufficient space in the approved warehouse for **all** goods declared on the N20 declaration;
- There is a change in nominated warehouse; or
- Warehousing of the goods is no longer required.

Alternative movement options for warehousing goods

When the direct movement of **all** goods subject to customs control declared on the N20 declaration is not possible, the owner or their representative may:

- Amend the N20 declaration prior to finalisation to redirect the goods to an alternative s79 licensed warehouse.

- Withdraw the N20 declaration prior to finalisation, and re-submit separate N20 declarations to facilitate staggered movement of the goods to the approved warehouse.
- Withdraw the N20 declaration prior to finalisation and submit an underbond movement request (UBMR) to move the goods to a depot licensed under s77G of the Act. This will be followed by later direct movement of the goods on a separate N20 declaration from the s77G depot to:
 - the original approved warehouse
 - an alternate s79 licensed warehouse
- Move the N20 declared goods only when direct transport of **all** goods on the N20 declaration is possible.
- Meet all border import requirements and have the goods cleared for entry into home consumption (on a Nature 10).

Unauthorised movements of N20 declared goods

A finalised N20 declaration **does not** allow movement of the goods to any other establishment. N20 declared goods cannot be temporarily stored in transport or transit yards, s77G depots or any unapproved establishment.

Compliance Approach

The incorrect use of warehouse declarations is of serious concern to the Department. These offences may undermine the ability of the ABF to perform its designated role at the Australian border in preventing the importation of illicit goods and the application of government policy. Any offences identified by the ABF or if a licenced agent or establishment fails to adhere to their licence conditions, appropriate treatments will be applied. Treatments can include education, warning letters, infringements, suspension or cancellation of Department issued licences and/or prosecution. Goods that are subject to customs control and are moved without authorisation may be forfeited to the Crown.