



Depot Outturn Reporting Obligations

Role and responsibilities of depots

Depot licence holders are responsible for undertaking activities such as receiving, deconsolidating, packing, delivering and short term storing of import and export cargo. They are licensed to operate by the Department under section 77G (s77G) of the Act. Their principal role is to report details of any cargo subject to customs control received into, unpacked at and leaving their establishment. It is important that depot licence holders familiarise themselves with their obligations and the processes used to communicate with the Department and receive information about cargo subject to customs control.

Reporting options for depots

There are several options available for s77G depots to communicate information about goods in the Integrated Cargo System (ICS). These are as follows:

- Report via electronic messaging using in house software or a commercially available package.
- Report via the online ICS Customs Interactive

Clients can communicate directly with the Department using a digital certificate/s and registering in ICS prior to submitting any electronic reports.

Note: Clients should be aware that this facility best suits low volume reporters.

- Report via a bureau

A bureau is a business that is able to send electronic messages (primarily Electronic Data Interchange) to the Department on behalf of another client, provided appropriate authority to act on behalf of that client has been given.

Note: Clients are still legally responsible for the data reported to the Department on their behalf.

Types of depot outturn reports

Outturn reports are used to report to the Department any variations between the reported cargo and the cargo that was actually unloaded from the ship or aircraft including surplus or shortlanded cargo.

S77G depots are responsible for a number of reporting requirements as stipulated in the depot licence conditions. The accurate and timely reporting ensures the continuity of customs control and compliance with the depot's obligations.

Sea cargo outturn report (receipt and unpack indicator)

- The sea cargo outturn reports details of all sea cargo that moves underbond under a section 71E movement permission to a s77G depot.
- A receipt outturn report is used when sea cargo arrives at a s77G depot. This includes containers arriving to be unpacked or delivered.
- A sea outturn unpack report is lodged for the content of containers unpacked at a depot. Each consignment unpacked from the container must be individually outturned.

The Sea Outturn Report is critical in identifying surplus and shortlanded cargo.

Air cargo outturn report

- An air cargo outturn reports details of air cargo that has arrived in Australia and has been discharged from an aircraft. Each consignment received must be outturned.
- An air cargo outturn report is also used to report details of all air cargo that has moves underbond under a section 71E movement permission to a s77G depot.

The air cargo outturn report is critical in identifying surplus and shortlanded cargo and is also used in the process for identifying and managing part shipped consignments.

Underbond Movements

- When the goods specified in an underbond movement have arrived at the s77G depot, the depot operator must submit an outturn report to the Department within timeframes specified in section 64ABAB the Act. This outturn report verifies that the goods have arrived at the approved s77G depot and 'acquits' the movement.
- Only goods specified in an approved underbond movement which have arrived at the approved s77G depot are to be acquitted by that s77g depot.

Outturn reporting timeframes

It is the s77G operator's responsibility and obligation to outturn goods subject to customs control in a timely manner, as specified in legislation and the s77G depot licence conditions.

Establishment	Cargo type	Outturn requirement
Air CTO's and Depots	Aircraft arrival	Within 24 hours
Sea depots	Containerised Cargo (received)	Within 24 hours of Receipt
	Containerised Cargo (Unpacked)	Within 24 hours of Unpack
	Non-Containerised Cargo	No later than the day after the day of receipt of cargo (not including Sundays or public holidays)

Compliance Approach

Failure to outturn cargo arriving at the depot in a timely manner is a breach of section 64ABAA of the Act. Providing false or misleading statements in outturn reports is an offence under section 243V of the Act. Instances identified by the Department where a licensed agent or establishment fail 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.