



Australian
BORDER FORCE

Record Keeping - Proof of Delivery

Depot licence holder's responsibilities

S77G licence holders can undertake licensed activities such as the receiving, consolidating/deconsolidating and storage of import and export goods. They are licensed to operate by the Department under section 77G of the *Customs Act 1901* (the Act). The principal role of a s77G is to report any goods subject to customs control received into, packed or unpacked at their establishment. Records must be maintained and provide a clear audit trail of all incoming and outgoing goods.

Well-maintained and clear audit trails provide the Australian Border Force (ABF), with assurance that a depot is:

- Complying with control of customs of the goods passing through their establishment
- Maintaining ongoing compliance of a s77G license conditions.

Depot licence conditions

The s77G licence holder is responsible for all goods in the s77G and is liable for the duty on any goods that they cannot account for.

It is a licence condition that a depot must retain all commercial records and records created in accordance with the Act that:

- relate to goods received into a s77G, and
- come into the possession or control of the holder of the licence.

All relevant commercial documents and records of transactions must be kept for a minimum period of five years at the depot (unless authorised by the ABF to be stored elsewhere). These records must be readily accessible and made available to the ABF upon request to allow the history of the movement of all goods into and out of the depot to be readily traced.

These records may be manual or computer based and must be made available to authorised officers upon request or direction.

Auditable records

Examples of auditable records include:

Digital record:

- Created on or before day of delivery;
- Linked to details of the consignment; and
- Contain the date and time of release or delivery.

Example: System generated timestamp linked to the consignment record.

Printed record:

- Printed on or before day of delivery;
- Contain details of the consignment; and
- Contain the date and time of release or delivery.

Examples: Consignment note, Driver Log, Signed pickup slip.

Record details

The types of records to be kept include, but are not limited to:

- The date and time of receipt of goods
- The date and time of unpack of containers/goods (if applicable)
- Details of surplus or short landed goods, pillages and etc.
- Details of the release of goods including the date and time.

The Department recognises the wide array of digital and printed systems available for the recording and maintenance of records. S77G licence holders are required to ensure the system used adequately demonstrates compliant operations. Failure to maintain and present suitable records when requested or directed may constitute a breach of the depot's licence conditions.

Compliance Approach

A range of offences under section 240 of the Act may apply where a depot licence holder fails to keep and produce records as required and licenced clients may also breach their licence conditions. Where an offence has occurred or a licence requirement has not been met, appropriate treatments will be applied. Treatments can include education, warning letters, infringements, suspension or cancellation of Department issued licences and/or prosecution.