



Time-up Goods

What are time-up goods?

Time-up goods, also known as Time-up Cargo, are goods that have not been delivered or claimed for a specified period and remain stored in a section 77G customs licensed depot. Goods received at a section 77G depot, can only be stored in that depot until the end of the following month after the month of receipt in the depot. After this time has lapsed the goods are referred to as 'time up goods'.

Under section 77P of the Customs Act 1901 (the Act), the goods must be moved to a customs licensed warehouse (licensed under section 79 of the Act) or entered into home consumption. Goods can remain indefinitely at a licensed warehouse. Under section 77P of the Act the depot licence holder may request an extension to hold the goods for a further month. All requests for an extension must be made to the Australian Border Force (ABF) in writing prior to the conclusion of the legislated timeframe and be supported by valid reasons for the extension.

How can time-up goods be actioned?

Before the legislated time period has elapsed, depot operators should take steps to ensure that responsible parties remove goods from the s77G depot in one of the following ways:

- Delivered into home consumption with authority from the Department
- Exported to a place outside Australia with authority from the Department
- Moved to an s79 warehouse via a Time-Up Warehouse (TUW) underbond movement request or N20 warehouse declaration.

Time-Up Warehouse (TUW) underbond

A number of factors must be met prior to lodging a Time-Up Warehouse underbond movement request including:

- The destination establishment must be a s79 warehouse in the same destination port as quoted on the cargo report.
- The originating establishment must either be in the port of discharge, or have acquitted underbond requests to move the cargo to that port.
- No other underbond movement requests should exist apart from those previously acquitted.

When it becomes apparent the legislative import requirements will not be met within the specified period of time the depot must apply for an extension or arrange movement into warehousing.

The storage of goods under customs control, beyond the prescribed time-period without an authorised extension in place is a breach of licence conditions.

Compliance Approach

The unauthorised storage of goods subject to customs control represents a failure to operate as licensed by the Department. If a license holder fails to adhere to the regulatory requirements of the Act, appropriate treatments will be applied. Treatments can include education, warning letters, infringements, suspension or cancellation of Department issued licences and/or prosecution.