Australian Government

**Australian Customs and Border Protection Service**

**AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2014/36**

**Revocation of Australian Customs Notice No. 2000/30 - Free into Store Transactions (DDP/DDU)**

The Australian Customs and Border Protection Service has revoked Australian Customs Notice (ACN) 2000/30 as it is out of date for a number of reasons, the most pertinent of which are outlined below;

* ACN 2000/30 was based on INCOTERMS 2000 rules (International Commercial Terms), developed by the International Chamber of Commerce (ICC). INCOTERMS are a uniform set of rules to clarify the costs, risks and obligations of buyers and sellers in international commercial transactions.

As a result of a review of INCOTERMS by the ICC in 2010, four terms (DOU, DES , DEQ and OAF) were removed and two terms (DAT and OAP) were added, resulting in a total of 11 terms.

* The ACN refers to the de-commissioned COMPILE system and Coded Owner Supplier (COS) Codes, which have been replaced by the Integrated Cargo System and Customs Client Identifiers (CCIDs).
* The ACN states that the ACBPS will treat the entity shown as the owner on the customs entry as the entity liable to pay any penalty which may be imposed pursuant to section 243T(1) of the *Customs Act 1901.* Section 243T penalties are no longer limited to owners.

As ACN 2000/30 pre-dates these changes it is revoked.



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*...J/* July 2014