## Australian Government Department of Immigration and Border Protection logoDEPARTMENT OF IMMIGRATION AND BORDER PROTECTION NOTICE No. 2017/17

**Important reminder about export reporting obligations**

The Department of Immigration and Border Protection (the Department) and the Department’s operational arm, the Australian Border Force (ABF), have a mission to protect Australia’s border and manage the movement of people and goods across it.

This mission is underpinned by legislation, including the *Customs Act 1901* (the Act) and the Customs Regulation 2015 (the Regulation).

In accordance with section 30 of the Act, export goods are subject to customs control and must be reported to the Department using either an export declaration or exemption code.

It is the responsibility of exporters, and their agents, to understand their obligations and ensure that export goods are reported correctly.

## Accurate Export Data

Accurate export data is important to the Government and the private sector for various reasons, including:

* Use of export entry data by the ABF when risk assessing outbound cargo to ensure that relevant border controls are maintained and that Government revenue is protected
* Australian and overseas investors use export statistics to conduct market research and identify business opportunities
* Export statistics are used to monitor and assess market share and trading patterns

## Reporting Exports

An export declaration is a statement made by the exporter, or their agent, to the Department providing information about the goods and the export transaction. Exporters must accurately complete all fields on an export declaration.

Generally, goods intended to be exported from Australia must be declared to the Department on an export declaration if they:

* Require an export permit, regardless of their value
* Have a value greater than AUD 2000, except exempt goods

Export declarations are also required for goods on which a drawback is to be claimed, or customable and excisable goods on which duty/excise has not been paid.

There are certain goods that are excluded from the requirement to report to the Department using an export declaration. These exempt goods are instead required to be quoted on export manifests and sub- manifests using the appropriate exemption code. Exporters must accurately complete all mandatory fields in the Integrated Cargo System (ICS) for exempt goods.

Generally, goods that are exempt from requiring an export declaration include:

* Personal or household effects
* Pets
* Certain consignments with a value of less than AUD 2000
* Goods covered by carnets under section 162A of the Act
* Australia Post or diplomatic bags
* Australian domestic cargo
* Containers for the international carriage of cargo
* Ship or aircraft stores
* Military goods that are being exported for the Australian Defence Force on a military ship or aircraft

In-transit and transhipment cargo must be reported electronically to the Department in the ICS.

## Australian Harmonized Export Commodity Classification

The Australian Harmonised Export Commodity Classification (AHECC) is an eight digit code used to classify goods for export on an export declaration. The AHECC is maintained by the Australian Bureau of Statistics and can be accessed from the [Australian Bureau of Statistics](http://www.abs.gov.au/AUSSTATS/abs%40.nsf/allprimarymainfeatures/C0A6830091094CD8CA2570B200838219?opendocument) website.

## Export Permits

Many types of goods require a permit to be exported. A permit issuing authority may specify AHECC codes for which a permit is mandatory, or may be required.

If an AHECC has:

* A ‘yes’ requirement for a permit, then the export declaration will only be validated as CLEAR if a valid permit number is included in the declaration
* A ‘maybe’ requirement for a permit, then the export declaration will be validated as CLEAR without a permit number, but a warning message will be generated
* No requirement for a permit, then the export declaration will accept a valid permit number but will not require it

## Prescribed Warehouse Goods

Prescribed warehouse goods may be dutiable or excisable goods. The Department requires additional controls over the export movements of some warehouse goods (including alcohol and tobacco products) as these goods may pose diversion risks resulting in government revenue loss.

Exporters must indicate whether export goods are subject to prescribed warehouse goods controls. Prescribed goods are identified by the exporter by selecting the Prescribed Goods Indicator on an export declaration.

Clause 1 of Schedule 3 of the Regulation lists those goods prescribed for sections 99(3)(c), 102A and 117AA of the Act.

## Permission to Move, Alter or Interfere with Export Goods

Permission must be sought from the Department to move, alter or interfere with export goods that are under customs control, including goods no longer for export. Generally, permission is required for goods that are at a cargo terminal operator at a wharf or airport and, for prescribed warehouse goods, at a section 77G licensed depot. Export goods may be accessed for legitimate purposes such as adding, removing or exchanging goods in a consignment.

Sections 119AA and 119AB of the Act set out the requirements to make an application for permission. Applications can be made using the [B959 Form](http://www.border.gov.au/Busi/Carg/Form/Export-forms) emailed to the [nominated mailbox](http://www.border.gov.au/Busi/cargo-support-trade-and-goods/exporting-goods/permission-move-alter-export-goods) in the relevant region.

## Confirming Exporters

An exporter may apply to the Department for confirming exporter status if they do not accurately know information such as values, weights and quantities until after the goods have been loaded onto a ship or aircraft for export. Exporters granted confirming exporter status are given authority to amend certain

details of their export declarations within a set time after the export of those goods. Confirming exporters must indicate whether the status is being invoked in the ICS for each export declaration.

If the Department grants confirming exporter status, it will be subject to the following standard conditions. The confirming exporter must**:**

* Specify the appropriate confirming exporter status in any export declaration relating to the goods, in respect of which the status was granted, where it is proposed to rely on that status; and
* Provide full details of the information in respect of which the status was granted as soon as practicable after exportation, and not later than the time the Department indicates in the notice granting the status; and
* Notify forthwith the ABF if information in respect of which the status was granted becomes, to the confirming exporters’ knowledge, able to be ascertained before the exportation of goods in respect of which the status was granted; and
* Submit to the Department, in each export declaration relating to the goods in respect of which the status was granted, a reasonable estimation of the information that is unable to be ascertained prior to exportation.

# Compliance Approach

Incorrect export reporting is of serious concern to the Department and the ABF. Offences related to export reporting may undermine the ability of the ABF to perform its designated role at the Australian border in preventing the exportation of illicit goods and the application of government policy. For any offences identified by the ABF, or failure to adhere to 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.

# Resources

[Exporting Goods Webpages](http://www.border.gov.au/Busi/cargo-support-trade-and-goods/exporting-goods) [ICS Export Manuals](http://www.border.gov.au/Busi/Carg/Inte/ICS-training-materials/Export/Export-manuals)

[Fact Sheets](http://www.border.gov.au/about/corporate/information/fact-sheets)

(Signed) (Signed)

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