

AUSTRALIAN CUSTOMS NOTICE NO. 2006/27

DEFINITION OF "CONSIGNMENT" FOR THE PURPOSES OF SECTION 68 OF THE CUSTOMS ACT 1901

This advice supersedes ACN 93/84.

Section 68 of the *Customs Act 1901* requires the entry of imported goods into home consumption or warehousing. For such goods, Section 68(1)(f) provides that Section 68 does not apply to

goods, other than prescribed goods:

1. that are included in a consignment consigned otherwise than by post by one person to another; and
2. that are all transported to Australia in the same ship or aircraft; and
3. that have a value not exceeding $1,000 (Customs Regulation 31AC refers).

Some importers and brokers are using Self Assessed Clearance declarations to separately enter multiple packages (each covered by separate air waybills or ocean bills of lading) consigned from one consignor to one consignee on the one ship or aircraft.

Where goods are shipped from one consignor to one consignee and the goods are sent on the one ship or aircraft, irrespective of the number of packages in which the goods are sent or the number of related air waybills or ocean bills, all packages should for the purposes of Section 68 be taken to be **one consignment**. It follows that, if the total value of all the packages sent from a single consignor to a single consignee on one ship or aircraft exceeds $1,000, the goods must be formally entered in accordance with the provisions of Section 68.

While a Self Assessed Clearance declaration of goods imported by post is not required for a consignment with a value not exceeding $1,000 (Regulation 41B (d) refers), the same principle determining the composition of a consignment applies equally to postal goods.

For queries concerning this ACN, please contact Import Policy on telephone (02) 6275 6117.

Tim Chapman National Manager Cargo Branch CANBERRA ACT

5 June 2006

