



AUSTRALIAN CUSTOMS NOTICE NO. 2009/47

Definition of “consignor” and “consignee” and Compliance Approach for the purposes of reporting cargo

Purpose

The purpose of this document is to clarify the reporting requirements as they relate to cargo arriving in Australia from a place outside Australia. In particular, the information required for advising consignee and consignor details on a cargo report submitted for the purposes of section 64AB of *the Customs Act 1901* (the Act).

Requirements

Customs and Border Protection requires cargo reporters to report all goods they have arranged to be carried to Australia. Cargo reporters are obliged to report a separate cargo report for each consignee/consignor combination. All cargo reports must be submitted through the Integrated Cargo System (ICS).

Definitions of ‘consignee’ and ‘consignor’ for the reporting of cargo arriving in Australia

Section 64AB(5a) and (5aa) of the Act defines a *consignor* as a supplier of goods who is located outside of Australia and who either initiates the sending of goods to a person in Australia, or complies with a request from a person in Australia to send goods to the person.

Section 64AB(5b) of the Act defines a *consignee* as the ultimate recipient of the goods that have been sent from outside Australia whether or not the person ordered or paid for the goods.

For each consignee/consignor combination, a separate cargo report must be provided through the ICS. Cargo reporters who have been engaged to assemble orders made up of consignments from multiple suppliers are required to enter into the ICS a cargo report for each supplier (consignor) and consignee.

The reporting of logistics service provider details in the consignor and consignee fields of a cargo report will not meet the requirements of section 64AB (5) of the Act if:

- the logistics service provider is not the supplier of the goods or ultimate recipient but an intermediary or service provider; and
- the required information is available to the cargo reporter.

When am I not required to provide the details of the actual consignor or consignee?

The requirement to report consignee and consignor details set out above do not apply to cargo reporters who have entered into an arrangement for the carriage of the consignment on behalf of another cargo reporter. In these circumstances, reporting requirements are covered under section 64AAB(2) and (3) of the Act.

Reports under s64AAB(2)and(3) of the Act (referred to as a '*parent bill report*') are required to provide the details of the overseas logistics service provider in the consignor field and details of the receiving logistics service provider in the consignee field of the cargo report which is submitted via the Integrated Cargo System (ICS)

The diagram provided previously as an attachment to ACCA 07/27 has been updated to reflect where s64AAB and s64AB reports are required, and is attached to this ACN.

Compliance Approach

It is an offence under section 243V of the Act to provide false and misleading information to Customs and Border Protection, including incorrectly reporting consignor/consignee details or not providing a cargo report. The penalty for doing such is an amount not exceeding 50 penalty units (a penalty unit = \$110) for each false statement.

Customs and Border Protection will assist reporters with understanding their reporting processes and their obligations via the Customs and Border Protection website (www.customs.gov.au) in the first instance or the Customs information and Support Centre for further enquiries.

Customs and Border Protection has a compliance assurance program in place to monitor cargo reports and related import declarations, and will seek supporting evidence of consignor and consignee details where it has concerns that reporters are not reporting correctly or an import declaration had been incorrectly made.

Where Customs and Border Protection finds a reporter has been non-compliant, it will consider a range of responses aimed at improving, and if necessary, enforcing compliance. This includes; assessing reporting systems, additional monitoring and cargo interventions to verify reports to goods, and/or penalty action in accordance with the Customs and Border Protection Regulatory Philosophy and Infringement Notice Scheme guidelines.

Further information about the compliance approach for cargo reporting is contained in Australian Customs Notices [2006/17](#) and [2007/03](#).

Enquiries concerning this notice may be directed to Director, Cargo Reporting and Legislation on telephone number (02) 6275 6667 or fax number (02) 6274 4994.

In addition, there is a range of information available on the Customs and Border Protection website www.customs.gov.au regarding the reporting requirements for import cargo.

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Cascade Cargo Reporting for Customs purposes

