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Compliance update



Message from the National Manager, Compliance Assurance Branch

You will see from this edition that the Compliance Assurance Branch has had a very busy start to 2010!

I have received a lot of positive comments about this quarterly update from various industry sectors and I am pleased you are finding it to be a useful resource.

This edition highlights an important community protection issue – asbestos identified in imported stone (tremolite) tiles. Also in this edition are updates on the new arrangements for Excise Equivalent Goods (EEGs), an update on changes to the Infringement Notice Scheme guidelines, clarification of the definitions of consignee and consignor, the ASEAN-Australia-New Zealand Free Trade Agreement and quarterly Compliance statistics for the 2009-2010 financial year.

The identification of asbestos in tremolite stone tiles has resulted in a fast response from Compliance Assurance Branch as we work cohesively with other areas of Customs and Border Protection and other federal and state safety authorities to manage the risks posed by these products. Tremolite is one of six minerals that can form asbestos particles when cut or crushed, and is most commonly found in decorative tiles including the popular “stacked stone” tiles. “Fibrous tremolite” is prohibited under Prohibited Importation Regulations, although it is not currently prohibited under all state legislation.

The EEGs transition project is well under way, and means importers and warehouse operators who store EEGs will deal only with the ATO from 1 July 2010 for all aspects of their licensing and compliance management issues. Customs and Border Protection will continue to be responsible for all border protection activities related to the importation and exportation of EEGs as well as EEGs that are imported and entered directly for home consumption.

Compliance update

I hope you find this edition useful and relevant to your business. As key industry stakeholders, I welcome your continued feedback, which helps us ensure we are providing relevant information and covering the issues that are important to you.

Craig Sommerville
National Manager
Compliance Assurance Branch

Asbestos risk in imported stone tiles

In late 2009, a home renovator in New South Wales noticed the decorative tiles he was using created an unusual dust when cut. The renovator contacted WorkCover NSW, who determined the tiles were made from tremolite, a mineral that can release asbestos particles when cut or crushed.

Tremolite, often described as “snow white”, is a pure white stone and one of six minerals that can create asbestos particles.



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Asbestos particles are extremely thin and fibrous crystals that can lodge in the lungs. When inhaled in sufficient quantities, asbestos particles can cause serious illnesses including mesothelioma, a rare type of cancer infecting the protective lining that covers most of the body's internal organs.

These particular tiles were manufactured from tremolite stone mined in China. Based on the tests conducted so far, Customs & Border Protection believes at least five Chinese companies have supplied tremolite tiles to Australian importers. The tests also confirmed at least some of the tiles contain pockets of microscopic tremolite fibres.

Customs and Border Protection are still determining whether the fibres meet the technical definition of asbestos and if they are prohibited imports under the Prohibited Imports Regulations. In the meantime, we are taking a safety first approach to protect the Australian community from this potentially serious health hazard.

Compliance Assurance is targeting imports of stone products from China (into any port) and calling for commercial documents. When appropriate, we are ordering physical examinations to ensure any tremolite tiles are identified before being released into the community.

To assist us in these efforts, cargo industry members can:

- ensure the “goods descriptions” on cargo reports and import declarations completely and accurately describe any stone products imported from China;
- classify such goods correctly;
- respond promptly and supportively to Customs and Border Protection enquiries about specific consignments;
- ensure clients importing stone tiles or similar products from China are aware of this serious health issue;
- alert Customs & Border Protection if any suspect goods pass through the import cargo chain; and
- ensure cargo handlers are protected from dust generated from broken or disturbed tremolite tiles.

FOR MORE INFORMATION

WorkCover NSW has published a Safety Alert about the tiles on their [website](#).

Compliance update

Definition of consignee/consignor

In 2009, Customs and Border Protection issued an Australian Customs Notice (ACN) to confirm the reporting and entry requirements for import cargo and to specifically address the issue of consignee/consignor combinations.

ACN 2009/47 outlined that cargo reporters engaged to assemble orders of consignments from multiple suppliers need to enter a cargo report in the ICS for each supplier (consignor) and consignee.

However, since ACN 2009/47 was issued, Customs and Border Protection data analysis has still identified many instances of potential non-compliance.

It is an offence under section 243V of the Customs Act to provide false and misleading information to Customs and Border Protection. This includes incorrectly reporting consignor/consignee details or not providing a cargo report. You can be penalised up to \$5,500 for each false statement.

Compliance Assurance Branch is taking a closer look at compliance with the reporting of consignor/consignee details by monitoring cargo reports and related import declarations. Where there are concerns of incorrect reporting or where an import declaration is incorrectly made, we will ask for further proof of the consignor and consignee details.

Where a cargo reporter, customs broker or importer is non-compliant, the Compliance Assurance Branch considers a range of responses to improve and, if necessary, enforce compliance. These responses include assessing reporting systems, more intrusive monitoring and cargo interventions to verify reports to goods, and/or penalty action.

FOR MORE INFORMATION

You can find ACN 2009/47 on the Customs and Border Protection [website](#).

Compliance update



ASEAN-Australia-New Zealand Free Trade Agreement

Since the ASEAN-Australia-New Zealand Free Trade Agreement (AANZFTA) commenced in August 2008, importers and brokers have been enquiring about the requirements for claiming preferential tariff treatment for imported goods.

Importers need to hold a valid certificate of origin (CoO), including the Free on Board (FOB) price, before claiming preferential tariff treatment.

There are cases where intermediaries such as buying agents or distributors do not provide the importer or broker with the CoO or the FOB price because the intermediary does not want to divulge how much they paid for the goods. If this happens to you, you may need to consider different commercial arrangements to take advantage of preferential tariff treatment.

In other cases where there are multiple contracts for sale for the imported goods, the FOB price on the CoO is different to the FOB price on the invoice used by importers and brokers to determine the customs value. This problem may be the result of calculating customs value on the domestic transaction rather than the import transaction.

FOR MORE INFORMATION

Customs and Border Protection has published an Australian Customs Notice, [ACN 2010/13](#), to provide further guidance to industry on relevant AANZFTA and related requirements.

Compliance update



Compliance Monitoring Program update

As featured in previous issues of the Compliance Update, the Compliance Monitoring Program (CMP) monitors data accuracy in a number of areas including import and export declarations.

The import phase of the program commenced in July 2009 and the cargo reporting and export phases started in January this year.

The cargo reporting data accuracy checks comprise of verifying information declared in the cargo report associated with the import declarations randomly selected for CMP activity. We request various commercial documents, particularly air waybill or bills of lading, for verification.

In the export phase of the program, approximately 1000 export declaration lines will be selected for the year. To ensure cargo continues to move efficiently in the export environment, Customs and Border Protection do not place holds on cargo.

KEY FINDINGS

The most significant issue for the program continues to be the timeliness of brokers in responding to requests for documentation. For December 2009, of the 462 lines selected, there were 100 (21.6%) cases where the brokers took more than two days and in some cases up to 16 days, to provide documentation.

Year to date outcomes for import declarations indicate the invoice term Free on Board (FOB) tends to be used as a default in cases where brokers are unsure of the correct term to use.

In cargo report monitoring from January to February 2010, 437 lines were selected and 332 of these were verified. We were unable to verify 99 of the lines (22.7%) as relevant bills were not available.

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HOW TO IMPROVE COMPLIANCE FOR MINIMAL IMPACT ON YOUR BUSINESS

Importers and brokers can help Customs and Border Protection conduct their compliance efficiently and effectively by promptly:

- presenting any commercial documents requested (these are likely to be particular supplier invoices and similar commercial documents relating to lines we are sampling);

- responding to requests for additional information; and
- amending declarations when notified.

HOW WILL CUSTOMS AND BORDER PROTECTION KEEP ME INFORMED?

If you have any questions or suggestions about the process, or would just like to comment, please contact Compliance Assurance by phoning 1300 363 263 or emailing us at compliance1@customs.gov.au.



Compliance update

STATISTICS FROM THE COMPLIANCE MONITORING PROGRAM


This table shows the errors detected in compliance reporting between January and February 2010. The top ten errors are highlighted.

Type of non revenue related detections	Feb 2010	Jan 2010	Quarter end		Year to date	
			Dec quarter	Sep quarter		
Invoice terms	15	24	157	69	265	21.2%
Related transaction	7	4	80	94	185	14.8%
Valuation date	6	4	64	36	110	8.8%
Overseas freight	1	1	19	4	25	2.0%
Foreign inland freight	1	1	13	0	15	1.2%
Price	2	2	11	0	15	1.2%
Overseas insurance	0	0	5	13	18	1.4%
Other deductions	0	1	2	0	3	0.2%
Other addition	0	0	2	0	2	0.2%
Outside packaging	0	0	1	0	1	0.1%
Relevant transaction	0	0	1	0	1	0.1%
Royalties	0	0	1	0	1	0.1%
VOTI – GST	0	1	0	0	1	0.1%

Tariff classification	9	7	110	64	190	15.2%
Origin	1	1	47	48	97	7.8%
Preference	0	0	4	0	4	0.3%
Incorrect supplier identified	0	3	24	22	49	3.9%
Tariff concession or other concession	1	1	18	0	20	1.6%
Quantity	0	2	16	0	18	1.4%
Incorrect owner identified	1	4	10	12	27	2.2%
Import goods not declared when required	2	0	8	0	10	0.8%
GST exemption code	0	1	3	2	6	0.5%
FTA concessions	0	0	2	2	4	0.3%
Non-declaration of imported goods	0	1	2	0	3	0.2%
Transport and/or insurance	1	0	1	0	2	0.2%
Incorrect GST deferral outcome	0	1	0	0	1	0.1%
Other:	0	0	0	0	0	0.0%

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– Currency	9	8	30	34	81	6.5%
– Goods description	0	0	16	11	27	2.2%
– Weight	0	0	14	30	44	3.5%
– Valuation method	0	0	6	1	7	0.6%
– Bill of lading	0	0	2	0	2	0.2%
– Gross weight	0	0	2	0	2	0.2%
– Invoice total	0	0	2	1	3	0.2%
– Importer’s ABN	0	1	0	0	1	0.1%
– Port of discharge	0	0	1	0	1	0.1%
– Australian inland freight	0	0	1	0	1	0.1%
– Landing charges	0	0	1	1	2	0.2%
– Stat code	0	0	1	1	2	0.2%
– Vehicle importation authority	0	0	1	0	1	0.1%
– Package count	0	0	0	2	2	0.2%
Total detections	56	68	678	447	1249	100.0%

 = top ten detections

FREQUENT ERRORS

Invoice terms

Most of the errors we found occurred when invoice terms were incorrectly entered as free on board (FOB). There seems to be some confusion about how to apply the terms Delivered Duty Unpaid (DDU), Delivered Duty Paid (DDP) and ex-works (EXW).

If you need advice you can contact Compliance Assurance Branch for assistance.

Related transaction

These errors occurred when the term ‘unrelated transaction’ (UT) was entered instead of related transaction (RT) as directed in the documents provided.

By consulting with industry we have discovered UT is the default setting in most of the software used by customs brokers. It is likely this has led to the high percentage of errors in this field.

Tariff classification

Most of the errors relating to incorrect classification tend to fall within the same chapter as the correct tariff classification. For example, parts for machinery should be classified to its own heading and not the same heading as the machinery itself.

Compliance update

IMPORT DECLARATION ERROR RATES

	Quarter end		First two months 2010	
	Sept 2009	Dec 2009	Jan 2010	Feb 2010
Lines checked (a)	2,886	2,056	220	217
Lines with errors (b)	647	422	51	44
Error rate (c = b/a)	22.4%	20.5%	23.2%	20.3%
Lines amended (d)	226	238	27	13
Significant error rate (e = d/a)	7.8%	11.6%	12.3%	6.0%
Errors detected (total)	447	678	68	56

CARGO REPORT DATA ACCURACY MONITORING

	Jan 2010	Feb 2010	Year to date	
	No.	No.	Total	%
Lines selected	220	217	437	100%
Lines verified	158	174	332	76%
Bill provided	56	43	99	22.7%
Air consignments	50	31	81	81.8%
Sea cargo	6	12	18	18.2%

Cargo reports with errors	16	5	21	
Cargo reports to be amended	5	1	6	

ERRORS ON EXPORT DECLARATIONS

	Jan 2010	Feb 2010	YTD
Export lines checked (a)	122	190	312
Lines with errors detected (b)	24	40	44
Error rate (%) (c = b/a)	19.7%	21.1%	
Lines amended (d)	18	32	50
Significant error rate (%) (e = d/a)	14.5%	16.8%	
Total no. errors detected	28	50	78

Frequent errors detected include FOB terms, FOB currency, FOB value, AHECC classification, and net quantity.

Compliance update

SIGNIFICANT ERRORS ON EXPORT DECLARATIONS

Free On Board value

In January 2010, the net movement in the understated and overstated value was \$20,705. Of the 14 errors detected as part of the sampling process, five were understated with values ranging from \$64 to \$4,950. The remaining values were overstated and ranged from \$223 to \$11,840.

In February 2010, the net movement in the understated and overstated value was \$518,071. Of the 27 errors detected from the samples, 13 were understated with the values ranging from \$179 to \$428,689. The remaining values were overstated and ranged from \$75 to \$73,780.

Net quantity

In January 2010, of the five errors detected relating to net quantity, two were understated (by 5% and 12%) and three were overstated (by 5% to 20%). In February, of the 14 errors detected eight were understated (by 0.1% to 145%) and the balance were overstated (by 0.9% to 90%).

Update on the transition of the administrative arrangements for Excise Equivalent Goods

In January 2010, Customs and Border Protection and the Australian Taxation Office (ATO) commenced the implementation phase of the transfer of the administration of warehoused Excise Equivalent Goods (EEGs) from Customs and Border Protection to the ATO.

The new arrangements commence on 1 July 2010 and the ATO will use the period from July 2010 to June 2011 to integrate them into their administrative framework.

From 1 July 2010, Customs warehouse licence holders who store EEGs will deal only with the ATO in relation to all aspects of their licence.

Importers of EEGs that are warehoused will continue to use the ICS to report and enter the goods for warehousing and pay the duty. They will deal with the ATO for any authorisations or permissions relating to EEGs.

Customs and Border Protection will continue to be responsible for all border protection activities related to the importation and exportation of EEGs as well as EEGs that are imported and entered directly for home consumption.

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The new arrangements will affect approximately 400 clients operating across Australia in the alcohol, fuel and tobacco industries. Businesses that operate duty free stores, supply the international shipping or airline industries (providores and catering bonds) will not be affected and their current arrangements regarding the administration of EEGs will continue.

NEXT STEPS

Customs and Border Protection and the ATO have developed a communication strategy to ensure parties are engaged throughout the implementation and transition process. This will include mail outs to affected clients in April and June, posting updates on our respective websites, broadcasting messages on the ICS, and holding consultation sessions with industry.

Customs and Border Protection and the ATO have conducted an initial round of face-to-face consultation with key clients and industry associations. Further consultation sessions will be held in July / August 2010.

Customs and Border Protection and the ATO will also use any intervening forum meetings to provide updates to members and discuss issues. The Alcohol Corporate Consultative Forum meeting is scheduled for 18 May 2010 and the next Petroleum Corporate Consultative Forum will possibly be held around June 2010.

FOR MORE INFORMATION

Further information is available on the [Customs and Border Protection website](#) and the [ATO website](#) in the form of frequently asked questions and answers. These provide more detail about the change.

If you have any questions please contact:

- Customs and Border Protection on 1300 759 677 or email EEGPT@customs.gov.au
- ATO on 1300 137 290 (select option four) or visit the [ATO website](#)

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A greater focus on outturn reporting

Customs and Border Protection legislation requires all international cargo, whether it is discharged directly from a vessel or moved by an approved underbond movement request, to be outturned by the receiving establishment. The

type of outturn and requirements may vary depending on the cargo type or the nature of the receiving establishment.

VESSEL OUTTURN REPORTING

Stevedores are required to electronically report vessel outturn reports to Customs and Border Protection. The lodgement and accuracy of vessel outturns is a high priority for Compliance Assurance Branch as these outturns provide information on what cargo is discharged from a vessel and assist in identifying unreported cargo. Inaccurate information on an outturn report can have the same result as failing to lodge an outturn.

Cases of failing to lodge outturn reports have been recorded across all types of vessels and cargo. In 2008 to 2009, accurate and complete outturns were not lodged for 21% of bulk cargo, 10% of break bulk cargo and 1.7% (or 33,417 containers) of containerised cargo. The main causes were:

- inaccurate data on the outturn (such as an incorrect voyage number);
- inaccurate data on the Impending Arrival Report (shipping company listed as the stevedore);
- lack of industry awareness of their obligations to outturn cargo; and

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- problems with electronic reporting systems (IT and processes).

Compliance Assurance Branch will be paying particular attention to clients that have never lodged a vessel outturn report. The initial approach will be to engage and educate clients through visits to discuss their responsibilities and identify problems. Where problems are not rectified, we will need to consider other interventions or penalty action. Past activities like this have proven successful in improving the level of compliance for most clients, and have had the added benefit of developing better working relationships and lines of communication with industry.



SECTION 77G DEPOT OUTTURN REPORTS

When goods specified in an underbond movement request arrive at the destination depot, the operator of the establishment must submit an outturn report to receipt (or verify) that the container or goods have arrived at their destination. This outturn 'acquits' the underbond movement. If the container or the shipment is to be deconsolidated, an unpack outturn report must also be lodged to verify the contents of the container against the cargo report. An unpack outturn does not acquit an underbond movement.

Compliance Assurance Branch has identified that some licensed depots are not accurately outturning cargo in accordance with their legislative obligations. Due to previous issues with the ICS and known problems with outturning through some EDI software, Compliance Assurance did not strictly enforce this requirement. Since 2009, we have the ability to search and outturn goods at a depot through the Customs Interactive diagnostic tool (sea freight). Therefore, Compliance Assurance will be increasing checks on licensed depots to ensure that they are meeting their reporting obligations and to assist depots that continue to struggle to meet these obligations.

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UNDERBOND AND OUTTURN CARGO TYPES

A review of data in the ICS identified a number of discrepancies between the underbond cargo type and the outturn cargo type when it relates to FCL and/or FCX cargo. This usually occurs when the OBOL is lodged as one cargo type (i.e. FCL) and the HBOL's are lodged as FCX, with the underbond movement being either cargo type.

In January 2010, 300 containers were outturned with a different cargo type at the container level when compared to the cargo type nominated on the underbond movement request. This can cause the ICS to indicate the container has not been outturned from an underbond perspective, even though the depot may have lodged an outturn for that cargo.

Compliance Assurance is investigating this more closely, however to avoid any discrepancies in the future, depots are advised to ensure wherever possible that the underbond cargo type and the outturn cargo type are consistent.

Under s64ABAA of the *Customs Act 1901* (the Act) licensed depot operators have a legal obligation to communicate an outturn report on all cargo received into their depot to Customs and Border Protection. Failure to accurately record and account for cargo entering a depot and providing false or misleading information on an outturn report to Customs and Border Protection is a strict liability offence under s243V of the Act

FOR MORE INFORMATION

Detailed information on a depot operator's responsibility in relation to outturn reporting can be found in Australian Customs Notice, [ACN 2009/09](#).

Compliance update



Infringement Notice Scheme guidelines update

Customs and Border Protection has amended the Infringement Notice Scheme (INS) guidelines to include new offences introduced in the *Customs Amendment (Enhanced Border Controls and Other Measures) Act 2009*. These offences relate to the failure to keep goods safely, failure to account for goods, and how a person is to account

for goods to the satisfaction of Customs and Border Protection.

The table below identifies the new offences and associated penalty amounts applicable:

New offence	Penalty under the INS	Maximum penalty a court could impose
s36(1)	N/A	500 penalty units or \$55,000
s36(2)	12 penalty units or \$1320	60 penalty units or \$6600
s36(4)	N/A	500 penalty units or \$55,000
s36(5)	N/A	500 penalty units or \$55,000
s36(6)	12 penalty units or \$1320	60 penalty units or \$6600
s36(7)	12 penalty units or \$1320	60 penalty units or \$6600

Legislation and policy allow for offences dealt with under the INS to be subject to a lower financial penalty. For the new offences under s36 included in the INS the penalty amount will be \$1320. The maximum penalty a court can impose upon prosecution is up to \$55,000.

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CARGO REPORTING

The amendments to the INS guidelines also reflect the new legislation in relation to cargo reporting. This formalises the agreement made with industry that Customs and Border Protection would not prosecute or serve an Infringement Notice in relation to reports that are made at least 48 hours (for ships) or two hours (for aircraft) before the **actual** time of arrival of the ship or aircraft, or the **estimated** time of arrival of the ship or aircraft. This amendment gives legislative effect to that agreement.

MORE INFORMATION

Industry has been consulted on the INS guidelines and some suggestions have been included that are currently being processed for tabling in Parliament. Information relating to the introduction of these new offences will be released in an Australian Customs Notice (ACN) prior to end of the administrative moratorium in May, 2010.

Compliance Assurance Branch will be implementing a comprehensive education program to ensure that all industry stakeholders are aware of the new offences and provisions introduced as part of this new legislation. This will include visits to key clients, posting an ACN and sending an information package to all CTO's, depots, warehouses and brokers.

Compliance statistics 2009-2010 financial year to date

THE INFRINGEMENT NOTICE SCHEME

All figures in the following tables are from 1 July 2009 to 30 March 2010 (financial year to date)

INs – Infringement Notices served

DWL – Delegate Warning Letter

NDWL – Non-Delegate Warning Letter

FALSE AND MISLEADING STATEMENT RELATED OFFENCES – FINANCIAL YEAR TO DATE

Offence	INs	DWL	NDWL
Offence 243T(1) False or misleading statement – loss of duty	8	42	23
Offence 243U(1) False or misleading statements – no loss of duty	0	5	2

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MOVEMENT OF GOODS RELATED OFFENCES – FINANCIAL YEAR TO DATE

Offence	INs	DWL	NDWL
33(2,3 & 6) – Moving, altering or interfering with goods subject to Customs control without authority	50	17	21

CARGO REPORTING AND ARRIVAL RELATED OFFENCES – FINANCIAL YEAR TO DATE

Offence	INs	DWL	NDWL
64(13) Failure to meet reporting requirements for the impending arrival of a ship or aircraft	0	0	4
64AA(10) Failure to meet reporting requirements for the arrival of a ship or aircraft	1	0	1
64AB(10) Failure to meet reporting requirements for the report of cargo	0	0	5
64ABAA(9) Failure to meet reporting requirements for outturn reports	0	0	11

CARGO CONTROL AND ACCOUNTING

For the 2009-2010 financial year to the end of January, 35.6 % of licensed premises (warehouses and depots) have been visited and checked.

EXPORTING GOODS

FOB value outcomes	Feb 2010 \$	Jan 2010 \$	Year to date \$
FOB as recorded	18,049,809	14,363,136	32,412,945
FOB as should be	18,567,880	14,342,431	32,910,311
FOB understated	694,872	16,286	711,158
FOB overstated	176,801	36,991	213,792

Error types	Feb 2010	Jan 2010	Year to date	
			No.	%
FOB terms	2	1	3	3.8%
FOB currency	0	0	0	0.0%
FOB value	27	14	41	52.6%
AHECC classification	3	2	5	6.4%
AHECC multi-lines (should be split)	0	0	0	0.0%
AHECC – other	1	0	1	1.3%
Permits – not obtained	1	0	1	1.3%
Permits – other	0	0	0	0.0%
Net quantity	14	5	19	24.4%

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Destination	0	0	0	0.0%
Origin	2	0	2	2.6%
Owner name	0	3	3	3.8%
Consignee name	0	3	3	3.8%
Total no. of detections	50	28	78	100.0%

Compliance terminology

AWB	Air waybill
CLEAR status (depots)	A cargo status in the ICS that allows cargo to be delivered into home consumption from a depot
CP	Continuing Permission – allows a permission owner to move goods between nominated warehouses on a continuing basis
CTO	Cargo Terminal Operator (can be Air or Sea)
DCL	Deconsolidation or “unpack” at a depot
DWA	Delivery Without Authority – when underbond goods are delivered into home consumption without being authorised by the Customs Act (s33 Customs Act 1901)
EDI	Electronic Data Interchange
FAK	Freight of all kinds
FCL	Full container load
FCX	Full container multiple suppliers
HAWB	House Air Waybill
HBOL	House Bill of Lading
LCL	Less than container load
Licensed depot	A depot licensed under s77G of the Customs Act 1901
Licensed warehouse	A warehouse licensed under s79 of the Customs Act 1901

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MWA	Movement Without Authority – when underbond goods are moved to another licensed place or CTO – the goods are still under Customs control – without the movement being authorised by the Customs Act (s33 Customs Act 1901)
OBOL	Ocean Bill of Lading
STP	Single Transaction Permission – application must be made to Customs and Border Protection to move goods between nominated warehouses on a one-off basis (one movement per application)
UBM	Underbond movement
UBMR	Underbond movement request
Underbond movement	A movement of cargo subject to the control of Customs that moves on a permission granted under s71E of the Customs Act 1901

TELL US WHAT YOU THINK...

Your valuable feedback helps us make sure we are providing you with useful and relevant information.

You can contact us with compliance-related feedback and queries by emailing us at compliance1@customs.gov.au.