



## Contents

Message from the National Manager Compliance Assurance	2
Refund Applications and Withdrawn Entries	3
Focus on Cargo Reporting	4
Voluntary Disclosure of Information – What you should do	5
Feature story: Taking shortcuts doesn't pay	6
Industry Information Sessions	8
Industry Compliance Results July 2010 – June 2011	9
Reminders	16
Compliance terminology	17
Tell us what you think...	18



# Compliance Update



## Message from the National Manager Compliance Assurance

Shortly after the last Compliance Update was published, the Compliance Assurance Branch conducted a series of Industry Engagement Information Sessions in five of the major capital cities.

The purpose of these sessions was to assist the import and export community to understand Customs and Border Protection's compliance priorities and approaches for the 2011-12 year.

During the presentation, a number of risks were highlighted as priority for the upcoming year, such as cargo control issues associated with deliveries without authority, major resource projects and timeliness and accuracy of reporting.

Undervaluation of imported goods continues to be a focus for the Compliance Program in 2011-12, along with risks associated with regulated goods such as precursor chemicals, and issues relating to the low value threshold self assessed clearance declaration.

I am pleased to say that we received positive feedback about Compliance Update at these sessions.

This edition features a recent prosecution case that resulted in a Sydney freight forwarder being found guilty of intentionally moving, altering or interfering with goods subject to Customs control without authority under the *Customs Act 1901*. This case sends a strong message about the importance of complying with Customs and Border Protection's import and export regulations.

If you become aware of incidences of non-compliance, please forward any information to [compliance1@customs.gov.au](mailto:compliance1@customs.gov.au)

Craig Sommerville  
**National Manager**  
**Compliance Assurance Branch**

# Compliance Update

## Refund Applications and Withdrawn Entries



The February 2011 edition of Compliance Update highlighted instances of incorrect withdrawal of import declarations resulting in refunds.

There are only two valid reasons for withdrawing an import declaration. Those being:

- duplicate import declaration finalised in the system where the goods are not dealt with in accordance with the Authority To Deal; or
- owner wishes to utilise another broker.

The National Refunds Centre continues to monitor lodgements of withdrawn entries and while we have observed an increase of 32 per cent in the volume of withdrawn entries, it is pleasing to note a slight decrease in the number of rejected claims from 12.93 per cent (six month period to February 2011) to 11.95 per cent (six month period from February 2011).

Through sophisticated profiling and analysis our understanding of non-compliant behaviour continues to improve, as does our capability to prevent it. The National Refunds Centre will continue to monitor lodgements of withdrawn import declarations and detect instances of non-compliant behaviours.

### PENALTIES

Any owner or broker identified as deliberately circumventing or acting with reckless indifference in regard to these procedures will be subject to a range of interventions which may include but are not limited to: increased Customs and Border Protection real time intervention; increased scrutiny of applications for refund; referral to National Customs Broker Licensing Advisory Committee in the case of Customs brokers; and financial penalties.

### SUPPORT

If you need advice about the correct processes for amending an entry that may be subject to a refund application please contact the ICS Help Desk on 1300 558 009 or by email at [cargosupport@customs.gov.au](mailto:cargosupport@customs.gov.au) as your first point of contact for any ICS-related enquiries.

# Compliance Update

## Focus on Cargo Reporting

Each edition of Compliance Update in 2011 featured key information about cargo reporting. These are designed to inform you of areas in cargo reporting which are being monitored by Customs and Border Protection, to raise awareness about your obligations and to report on the areas within cargo reporting which has seen a notable improvement.

A particular focus of these articles has been on the timeliness of cargo reporting. As a cargo reporter, your obligations are to communicate to Customs and Border Protection a report of all the cargo you have arranged to be carried to, or through, Australia. This includes reporting the details of other cargo reporters on whose behalf you have arranged to carry cargo.

The legislative timeframes require that cargo carried by sea is reported to Customs and Border Protection at least 48 hours prior to the arrival of a vessel at the first port of call in Australia. Cargo carried by air must be reported no later than two hours prior to the arrival of an aircraft at the first port of call in Australia. Shorter timeframes apply for voyages and flights taking less than the prescribed timeframes.

Recent analysis of cargo reporters has identified that there is still room for significant improvement and Customs and Border Protection

will continue to work with industry to improve compliance. However, our focus on other areas of reporting such as discharge reports has revealed a major improvement in the accuracy of these reports provided by Sea CTOs.

Our analysis shows that there has been an improvement of almost 63 per cent in accuracy for the second quarter of 2010-11 when compared to the first quarter of 2010-11.

Outturn reporting has also seen an increase in priority recently as our activities have detected significant instances of failure to lodge an outturn report by both CTOs and depot operators.

The integrity of the end-to-end cargo process is reliant on goods being outturned so that any discrepancies in the cargo received can be identified in a timely manner. The non-lodgement of an outturn report is a strict liability offence which can be considered under the Infringement Notice Scheme with a penalty of \$1320.

In 2010–11, Customs and Border Protection issued 314 Infringement Notices. The majority of the Infringement Notices issued (195) were for moving, altering or interfering with goods without authority.

A further 111 were issued for underpayment of duty and the remainder for false and misleading statement or failure to report as required.

# Compliance Update

Customs and Border Protection continue to focus effort on areas which have been slow to show improvement in reporting. We will continue to identify companies with high levels of non-compliance and work with them to improve ongoing compliance.

For more information on the policy and processes that support the movement and clearance of import and export cargo, visit the Cargo Support website.

## **Voluntary Disclosure of Information – What you should do**

Customs and Border Protection enforces a wide range of laws. Sections 243T and 243U of that *Customs Act 1901* (the Act) make it illegal to provide “false or misleading” information in a declaration to Customs and Border Protection. The penalties can be significant.

The Compliance Assurance Branch targets non-compliance, finds offences and takes remedial action, which can include penalties and even prosecution.

From time to time, importers or their brokers will realise they had provided incorrect information in the past, when submitting import or export declarations. Often, they worry about the risk of penalties or prosecution and they are unsure about what to do next. Subsections 243T(4) and 243U(4) of the Act provides for situations like these.

There is no specific form used to make a voluntary disclosure of error. It can be as simple as an email explaining that particular errors were made and listing the relevant declarations.

Customs and Border Protection encourages voluntary disclosure, and will work cooperatively with the importer and broker concerned to fix those mistakes.

If the mistakes involved revenue, a Customs and Border Protection officer will recalculate any difference in the amount payable regardless of whether it is an outstanding liability or a refund.

If the mistakes involved permits or other controls over regulated goods, not revenue, a Customs and Border Protection officer will help the importer to work through the issues to prevent it happening again.

There are two very important conditions:

- To be truly voluntary, the disclosure must be made at the initiative of the importer or broker—not because Customs and Border Protection has already made enquiries about the relevant transactions.
- The disclosure must specify the true nature and full extent of the errors that are known to the person who makes the disclosure (not misleading by omission).

# Compliance Update

In terms of your compliance history, a voluntary disclosure will be seen by Customs and Border Protection as an indicator of a client with a sound approach to compliance.

For further information, please contact [compliance1@customs.gov.au](mailto:compliance1@customs.gov.au)



## Feature story: Taking shortcuts doesn't pay

Customs and Border Protection highlights a recent case that shows how taking illegal shortcuts with cargo control is an expensive and risky business.

The consequences of non-compliance can be huge, as Sydney freight forwarder Mr Han Ming Cai recently discovered.

The Compliance Assurance Branch detected a company in Sydney that moved numerous sea cargo containers from the wharves without delivery to the specified 'Customs Control' area for storage, as required by law.

Attempting to reduce his operating costs, Mr Cai used underbond movement requests to pick up containers from the wharves and deliver the containers directly to the consignee or to his own unlicensed premises, prior to the cargo obtaining the 'clear' status.

Following referral of the matter, the Investigations Branch executed search warrants and then prosecuted the offender on 57 charges.

In May 2011 Mr Cai was convicted and found guilty of intentionally moving, altering or interfering with goods subject to Customs control without authority under the *Customs Act 1901*. This conviction resulted in a \$2000 good behaviour bond.

# Compliance Update

Mr Cai now has a conviction recorded and, according to his lawyer, the case meant that he lost all his customers, and his business has since folded.

“Saving a few dollars by avoiding depot storage fees is not worth putting your entire business at risk,” warns National Manager Compliance Assurance Craig Sommerville.

“With Customs and Border Protection stepping up its efforts to improve import and export compliance, it is now more important than ever to understand the relevant law and what could happen if you break it.”

Importers and exporters are legally responsible for the accuracy of information supplied to Customs and Border Protection, even if you use a broker, freight forwarder or service provider to prepare your documents.

For your own protection, ensure you check all documents that are supplied to Customs and Border Protection for accuracy and advise your broker or freight forwarder of any errors in those documents. Copies of these documents should also be retained for future record.

“Taking shortcuts doesn’t pay,” said Mr Sommerville.

The Australian Government expects industry and the international trading community to comply voluntarily with Customs-related law, in all transactions involving the importation or exportation of goods and the movement of ships and aircraft to and from Australia.

Customs and Border Protection constantly monitors transactions, to identify breaches that need our attention and remedial action.

Customs and Border Protection can provide you with the information you need to navigate the import-export process.

For more information on Customs regulations and requirements, contact the Customs Information and Support Centre on 1300 363 263 or email your enquiry to [information@customs.gov.au](mailto:information@customs.gov.au)

Customs and Border Protection also publishes a quarterly newsletter, Compliance Update, to help you stay up-to-date with recent initiatives, issues, reviews and activities in Compliance.

Compliance Update is available on our website here: [www.customs.gov.au/site/complianceUpdate.asp](http://www.customs.gov.au/site/complianceUpdate.asp)

# Compliance Update

## Industry Information Sessions

As a commitment to the Customs and Border Protection National Consultative Committee, and as a Compliance improvement initiative, Compliance Assurance Branch conducted Industry Engagement Information Sessions in five capital cities during June and July 2011 (Melbourne 14 June, Sydney 16 June, Brisbane 17 June, Perth 14 July and Adelaide 15 July).

The purpose of the information sessions was to assist the import and export community to understand Customs and Border Protection's compliance priorities and approaches in the year to come, so as to minimise costs associated with non-compliance. The sessions provided insights into the Compliance approach, Compliance findings in 2009-10 and 2010-11, and areas of focus regarding the Compliance Program for 2011-12.

The sessions were delivered by the National Manager Compliance Assurance and members of the senior Compliance team. National Manager Compliance Assurance Craig Sommerville said, "this was a new approach for us, but something which was seen as worthwhile by industry. My senior team, particularly officers in Compliance Risk and Strategy, did a great job preparing and delivering the material with me."

Following advertising through a number of channels, a total of 290 people attended the sessions which covered a wide range of topics specific for importers and exporters, freight and customs service providers, business consultancies and legal firms.

Most of the attendees (66 per cent) returned completed feedback forms at the end of the sessions. The majority of feedback from industry was positive and included formal compliments on both the initiative and the content of the information sessions. This feedback will assist the Branch to develop future Compliance improvement activities of this type.

# Compliance Update

## Industry Compliance Results July 2010 – June 2011

### RISK PROGRAM

#### Pre-clearance Intervention (PCI)

For the period 1 July 2010 to 30 June 2011, there were 154 197 documents profiled for a number of risks through PCI activities. Errors were detected in 9712 documents (six per cent)

#### PCI revenue results

The total revenue overstated was \$1 787 940.64 and total understated was \$8 036 322.46.

Description	Overstated	Understated
Actual Duty	\$71,286.02	\$1,337,861.07
GST	\$1,692,979.23	\$4,923,014.78
LCT	\$0.00	\$1,759,220.53
WET	\$23,675.39	\$16,226.08

#### PCI regulated goods detections

Regulated goods type	YTD total
Consumer safety	57
Environmental goods	12
Firearms, weapons, & strategic goods	39
Imports prohibited absolutely	38
IP / trade marks	68
Other regulated goods	210
Prohibited or restricted goods	7
Precursors and Other Drugs	85

#### Post Transaction Verification (PTV) imports

##### All PTV revenue results

The total revenue overstated for all PTV revenue was \$5 960 556 and total understated was \$78 442 985.

Description	Overstated	Understated
Actual duty	\$70,539.55	\$35,643,189.25
GST	\$5,888,173.99	\$42,770,471.58

# Compliance Update

## Cargo control and accounting

During 2010-11, 61.6 per cent of licensed warehouses, 60.2 per cent of licensed depots and 59.6 per cent of CTOs have been visited and subject to compliance activity.

(Note: the proportion of initial visits for CTOs has been updated since the previous edition of Compliance Update).

For the period 1 July 2010 to 30 June 2011, one company has had their licence cancelled due to failing to adhere to licence conditions. There are a further two companies also facing licence cancellation.

## The Infringement Notice Scheme (1 July 2010 to 30 June 2011)

### False and misleading statement related offences

Offence	Description	INS	DWL	NDWL
243T(1)	False or misleading statements resulting in a loss of duty	111	35	22
243U(1)	False or misleading statements not resulting in a loss of duty	2	10	11
243V(1)	False or misleading statements in a cargo report or outturn report	0	0	4

## Movement of goods related offences

Offence	Description	INS	DWL	NDWL
33(2), (3) & (6)	Moving altering or interfering with goods subject to Customs control without authority	195	57	56
36(2), (6) & (7)	Failure to keep goods safely or failure to account for goods	2	1	6

## Cargo reporting and arrival related offences

Offence	Description	INS	DWL	NDWL
64(13)	Failure to meet reporting requirements for the impending arrival of a ship or aircraft	2	1	3
64AA(10)	Failure to meet reporting requirements for the arrival of a ship or aircraft	1	1	21
64AB(10)	Failure to meet reporting requirements for the report of cargo	0	0	2
64ABAA(9)	Failure to meet reporting requirements for outturn reports	0	0	25

IN – Infringement Notice, DWL – Delegate Warning Letter, NDWL – Non-Delegate Warning Letter

# Compliance Update

## COMPLIANCE MONITORING PROGRAM (CMP)

Compliance Assurance Branch has a dedicated analyst reviewing the CMP data with a view of informing our risk program.

### Comparison of 2009/2010 and 2010/2011 CMP results

The total number of import declaration lines checked by CMP for the fourth quarter of 2010-11 was 1730 lines, which is 1169 lines more than the same quarter for the 2009-10 financial year. During the quarter, there was a decrease of 2.4 per cent in the general error rate and a decrease of 6.1 per cent in the significant error rate. The significant error rate is where errors are considered material and Customs and Border Protection requires amendment.

### Comparison of 2009/2010 and 2010/2011 CMP Statistics

Import Activity	1 April – 30 June 2010	1 April – 30 June 2011	Difference
No of Lines Checked (a)	561	1730	1169
No of Lines Detected to Have Error/s (b)	86	223	139
Error Rate = (b) / (a)	15.3%	12.9%	-2.4%
No of Lines Amended (d)	52	56	4
Significant Error Rate = (d) / (a)	9.3%	3.2%	6.1%
No of Detections	102	91	-11

Cargo Report	1 April – 30 June 2010	1 April – 30 June 2011	Difference
No of Lines Selected	561	1680	1119
No of Cargo Reports Detected to Have Error/s (a)	17	38	21
No of Cargo Reports Checked (b)	483	1680	1197
Error Rate = a / b	3.5%	2.3%	-1.2%
No of Cargo Report Amended (d)	6	17	11
Significant Error Rate = d / b	1.2%	1.0%	-0.2%
Total No of Detections	20	41	21

Export Error Rates	1 April – 30 June 2010	1 April – 30 June 2011	Difference
No. of lines checked (a)	436	324	-112
No. of lines with detection/s (b)	112	53	-59
Error rate = b/a	25.7%	16.4%	-9.3%
No. of lines amended ( c )	87	34	-53
Significant error rate = c/a	20.0%	10.5%	-9.5%
No. of detections	157	67	-90

# Compliance Update

## CMP import declarations data accuracy monitoring activities outcome

### CMP imports – error rate and number of detections made

Import Activity	Sep-10 Qtr	Dec-10 Qtr	Mar-11 Qtr	Jun-11 Qtr	YTD
No of Lines Checked (a)	1336	1401	1549	1730	6016
No of Lines Detected to Have Error/s (b)	208	212	212	223	855
Error Rate = (b) / (a)	15.6%	15.1%	13.7%	12.9%	14.2%
No of Lines Amended (d)	147	138	174	56	515
Significant Error Rate = (d) / (a)	11.0%	9.9%	11.2%	3.2%	8.6%
No of Detections	250	243	278	91	862

### CMP imports – detection types

Import Activity – Detection Types	Sep-10 Qtr	Dec-10 Qtr	Mar-11 Qtr	Jun-11 Qtr	YTD	
					No.	%
Assists	0	0	0	0	0	0.0%
Discounts	1	2	1	4	8	0.8%
Foreign Inland Freight	1	0	8	5	14	1.3%
FTA Concessions	0	0	0	0	0	0.0%
GST Exemption Code	1	0	6	9	16	1.5%
Import Goods not Declared when Required	0	0	0	0	0	0.0%
Incorrect GST Deferral Outcome	0	0	1	0	1	0.1%
Incorrect Owner Identified	7	8	11	5	31	2.9%
Incorrect Supplier Identified	10	4	8	10	32	3.0%
Interest	0	1	0	1	2	0.2%
Invoice Terms	42	47	8	9	106	10.1%
Non-declaration of Imported Goods	1	0	1	3	5	0.5%
Origin	11	11	23	15	60	5.7%
Other Addition	2	1	2	2	7	0.7%

# Compliance Update

Other Deductions	1	0	1	0	2	0.2%
Outside Packaging	0	2	0	1	3	0.3%
Overseas Freight	2	3	9	13	27	2.6%
Overseas Insurance	0	2	3	5	10	1.0%
Preference	0	3	7	1	11	1.0%
Price	12	12	11	24	59	5.6%
Quantity	6	6	8	16	36	3.4%
Related Transaction	30	45	41	40	156	14.8%
Relevant Transaction	3	0	1	1	5	0.5%
Royalties	0	0	0	0	0	0.0%
Tariff Classification	53	24	67	57	201	19.1%
Tariff Concession or Other Concession Other	7	13	19	17	56	5.3%
Transport and/or Insurance	0	0	0	4	4	0.4%
Valuation Date	18	32	23	38	111	10.6%
VOTI – GST	4	0	2	2	8	0.8%
Other:	38	27	17		82	7.8%
Australian Inland Freight	0	0	0	0	0	

Air Way Bill / Bill of Lading	0	1	1	0	2	
Currency	35	24	4	6	69	
Goods Description	2	1	1	0	4	
Gross Weight	0	1	0	0	1	
Importer's ABN	0	0	0	0	0	
Importer's Trading Name not stated	0	0	0	0	0	
Invoice Total	0	0	0	0	0	
Landing Charges	0	0	0	0	0	
Other			3	0	3	
Package Count	0	0	0	0	0	
Port of Discharge	0	0	0	0	0	
Stat Code	0	0	0	0	0	
Valuation Method	1	0	0	0	1	
Vehicle Importation Authority	0	0	1	0	1	
Weight	0	0	0	0	0	
Total Detections	250	243	278	282	1053	100%

# Compliance Update

## 2010-11 CMP – cargo reporting data accuracy monitoring activities

### *CMP cargo reporting – error rate by lines and number of detections made*

Cargo Report Errors	Sep-10 Qtr	Dec-10 Qtr	Mar-11 Qtr	Jun-11 Qtr	YTD
No of Lines Selected	1320	1401	1549	1680	5950
No of Cargo Reports Detected to Have Error/s (a)	52	48	37	38	175
No of Cargo Reports Checked (b)	1202	1153	1537	1680	5572
Error Rate = a / b	4.3%	4.2%	2.4%	2.3%	3.1%
No of Cargo Report Amended (d)	22	12	5	17	56
Significant Error Rate = d / b	1.8%	1.0%	0.3%	1.0%	1.0%
Total No of Detections	72	72	37	41	222

## 2010-11 CMP cargo reporting – detection types

Cargo Reporting Detection Types	Sep-10 Qtr	Dec-10 Qtr	Mar-11 Qtr	Jun-11 Qtr	YTD	
					No.	%
Air – Unique Consignment Ref No	0	0	0	0		0.00%
Air Way Bill No	1	1	0	1	3	1.66%
Air Waybill Origin Port Code	0	0	0	1	1	0.55%
Arrival Date	2	0	1	0	3	1.66%
Consignee Address	12	16	1	4	33	18.23%
Consignee Name	9	10	2	1	22	12.15%
Consignor Address	19	20	5	3	47	25.97%
Consignor Name	9	12	7	5	33	18.23%
Country of Origin of Goods	3	0	1	2	6	3.31%
Currency Code	1	1	0	1	3	1.66%
Declared Value of Goods	0	1	0		1	0.55%
Goods Description	2	3	6	1	12	6.63%
Gross Weight	5	3	8	9	25	13.81%
House Bill No	5	4	1	2	12	6.63%

# Compliance Update

Ocean Bill No	2	0	0	2	4	2.21%
Original Port of Loading	1	1	1		3	1.66%
Port of Destination	0	0	3	2	5	2.76%
Sea – Container No	1	0	1	1	3	1.66%
Sea Bill of Lading Origin Port Code	0	0	0			0.00%
Total Number of Detections	72	72	37	35	216	119.34%

## 2010-11 CMP export data accuracy monitoring

### *CMP export – error rate and the number of detections made*

Export Error Rates	Sep-10 Qtr	Dec-10 Qtr	Mar-11 Qtr	Jun-11 Qtr	YTD
No of lines checked (a)	247	253	188	324	1012
No of lines with detection/s (b)	35	36	22	53	146
Error rate = b/a	14.2%	14.2%	11.7%	16.4%	14.4%
No of lines amended ( c )	30	34	16	34	114
Significant error rate = c/a	12.1%	13.4%	8.5%	10.5%	11.3%
No of detections	49	50	33	67	199

### *CMP export – detection type*

Export Activity – Detection types	Sep-10 Qtr	Dec-10 Qtr	Mar-11 Qtr	Jun-11 Qtr	YTD	
					No	%
FOB Terms	5	4	7	16	32	16.0%
FOB Currency	2	4	2	5	13	6.5%
FOB Value	19	16	10	14	59	29.5%
AHECC – Classification	5	4	3	13	25	12.5%
AHECC – Multi-Lines	3	1	1	7	12	6.0%
AHECC – Other	1	0	0	0	1	0.5%
Permits – Not Obtained	0	0	0	0	0	0.0%
Permits – Other	4	0	0	1	5	2.5%
Net Quantity	8	10	7	9	34	17.0%
Destination	0	1	1	1	3	1.5%
Origin	1	1	0	1	3	1.5%
Owner Name	0	2	0	1	3	1.5%
Consignee Name	1	5	2	0	8	4.0%
Other	0	2	0	0	2	1.0%
Total No of Detections	49	50	33	23	200	100%

# Compliance Update

## Reminders

### NEW ARRANGEMENTS FOR DEPOT AND WAREHOUSE LICENCES

The depot and warehouse licensing team is now in Sydney.

To contact the depot and warehouse licensing team, please email [licensing@customs.gov.au](mailto:licensing@customs.gov.au) or call (02) 8339 6347. The mailing address is:

Depot and Warehouse Licensing Team  
Australian Customs and Border Protection Service  
Locked Bag 3000  
Sydney International Airport NSW 2020

Licensing information is also available on the Customs and Border Protection website at [www.customs.gov.au](http://www.customs.gov.au)

Any enquiries about excise equivalent goods (EEG) warehouse licensing should be directed to the ATO, by calling 1300 137 290. (Select option 4, between 8am and 6pm, Monday to Friday). Also visit [www.ato.gov.au/excise](http://www.ato.gov.au/excise) for information.

If you have any policy questions about depots or warehouses, not related to a specific licence, please email [compliance1@customs.gov.au](mailto:compliance1@customs.gov.au)

### PROGRESS OF THE NEW EXPORT CONTROLS LEGISLATION AND SUPPORTING DOCUMENTATION

Customs and Border Protection continues to engage with industry on the implementation of the *Customs Amendment (Export Controls and Other Measures Act 2011)*. Industry was invited to comment on a draft of the revised Infringement Notice Scheme Guidelines (by targeted mail-out and internet posting) and to date no concerns have been raised from an industry perspective.

Additionally, Customs and Border Protection developed draft business processes to address elements of the legislation, and these have also been circulated for comment to Industry. Once comments have been considered, our next step will be to liaise closely with CTOs, depot and warehouse licensees to ensure that we provide sufficient information and education to facilitate compliance with the new laws.

# Compliance Update

## 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 <i>Customs Act 1901</i> )
EDI	Electronic Data Interchange
FAK	Freight of all kinds
FCL	Full container load
FCX	Full container multiple suppliers
FOB	Free On Board
HAWB	House Air Waybill
HBOL	House Bill of Lading
LCL	Less than container load

Licensed depot	A depot licensed under s77G of the <i>Customs Act 1901</i>
Licensed warehouse	A warehouse licensed under s79 of the <i>Customs Act 1901</i>
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 <i>Customs Act 1901</i> )
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 <i>Customs Act 1901</i>

# Compliance Update

## Find us on the internet

If you are looking for more information on compliance-related issues, or want to access previous editions of the Compliance Update, you can now find all the information you need in one convenient location.

From the Customs and Border Protection website menu, click on 'import export' and then select 'complying with customs and border protection'.

You can also follow this link or type this URL into the address bar on your internet browser: <http://www.customs.gov.au/site/page4271.asp>

## Tell us what you think...

Your valuable feedback helps us to provide you with useful and relevant information.

You can contact us with compliance-related feedback and queries by phoning 1300 363 263 or emailing us at [compliance1@customs.gov.au](mailto:compliance1@customs.gov.au)