

## **MORATORIUM RELATING TO STRICT LIABILITY IMPORT OFFENCES**

The moratorium period on the serving of infringement notices and or commencing prosecutions for the import related offences detailed below will apply to offences committed between the commencement of the relevant offence and 6 months after the time the CEO determines as the import cut-over time for import transactions in the Integrated Cargo System.

### **A. Moratorium on Infringement Notices only**

Infringement notices will not be served, but prosecutions can still be brought, where:

- a section contains an offence that is a new strict liability offence, and
- the offence mirrors an existing offence, but
- the offence was not formerly subject to an administrative penalty.

Offences that fall into this category are:

<b><i>Subsection</i></b>	<b><i>Description</i></b>
64(13)	failure to report impending arrival of a ship or aircraft
64AA(10)	failure to report the arrival of a ship or aircraft
71G(1)	entering goods that have already been entered for home consumption

### **B. Moratorium on Infringement Notices and Prosecutions**

Infringement notices will not be served and prosecutions will not be brought where:

- a section contains an offence that is a new strict liability offence, and
- the offence is not an existing offence.

Offences that fall into this category are:

<b><i>Subsection</i></b>	<b><i>Description</i></b>
64AAB(7)	failure to report particulars of other cargo reporters
64AAC(6)	failure to report persons engaged to unload cargo
64ABAA(9)	failure to make an outturn report
71AAAQ	making two self assessed clearance declarations in relation to the same goods

### **C. Statutory moratorium for late cargo reports**

Section 64AB of the Act in relation to cargo reporting specifically includes a 6 months general moratorium and allows the CEO of Customs to grant individual cargo reporters additional time, to prepare to meet electronic cargo reporting requirements. If a cargo reporter does not lodge a cargo report on time while the general (or any extended) moratorium period applies, an infringement notice cannot be served and a prosecution cannot be commenced.

The only offence in this category is subsection 64AB(10) - failure to report cargo.

#### *Additional Administrative moratorium*

In addition to the statutory moratorium on infringement notices and prosecutions for offences against subsection 64AB(10) for making a late cargo report, an administrative moratorium will apply to such offences committed before 6 months after the import cut-over time as follows:

- Infringement notices will not be served and prosecutions will not be brought where the offence relates to the report of goods that are intended to be unloaded in Australia;
- Infringement notices will not be served, but prosecutions can still be brought, where the offence relates to the report of goods intended to be left on board the ship or aircraft ('in-transit cargo').