



INSTRUCTIONS AND GUIDELINES

The reporting requirements and Customs clearance procedure for Australian Department of Defence outwards cargo.
(April 2008)

THIS INSTRUCTION AND GUIDELINE REFERS TO:
PRACTICE STATEMENT NO: Cargo Clearance - Exports
PUBLISHED DATE: 15 May 2008
AVAILABILITY: Internal and External

BCS CLASSIFICATION: *TDFC_ Cargo Reporting*
FILE NUMBER: 2008/004896-02

SUBJECT:	The standard procedures for the reporting and Customs clearance of Australian Department of Defence cargo departing Australia.
PURPOSE:	To establish a nationally consistent framework for the handling of Australian Department of Defence cargo by Customs officers.
OWNER:	National Director Cargo
CATEGORY:	Operational

The electronic version published on the intranet is the current Practice Statement.

SUMMARY OF MAIN POINTS

This Instructions and Guidelines document provides procedural guidelines for the reporting and Customs clearance of cargo owned by, or in the possession of the Australian Department of Defence. The aim is to provide a nationally consistent expectation for the Department of Defence on Customs requirements for the reporting and clearance of cargo departing Australia onboard a Department of Defence owned ship or aircraft, or a ship or aircraft chartered by the Department of Defence. This Instructions and Guidelines document supplements information available in Practice Statement “Cargo Clearance - Exports”.

This Instructions and Guidelines document addresses the reporting and clearance procedures for outwards cargo at the port of departure. The cargo reporting requirements are detailed for:

- Goods for which an export declaration is required;
- Goods that are exempt from the requirement to complete an export declaration for export;
- Permit requirements for goods moved for Defence sanctioned operations and exercises; and
- Safe Hand cargo.

This document does not detail the outwards reporting requirements for unaccompanied personal effects. Refer to *The reporting requirements and Customs clearance procedure for Australian Department of Defence unaccompanied personal effects of military personnel*.

INTRODUCTION

Customs recognises that the clearance of cargo owned, or in the possession of, the Australian Department of Defence (‘Defence’) is often moved for operational use by Defence personnel at relatively short notice. Facilitation of the movement of this cargo may have consequences for national security and the operational safety of Defence personnel. However, it is important that all cargo departing Australia is reported to Customs to allow for risk assessment of the cargo and to allow Customs to advise Defence if goods are required to be formally entered for export.

For Customs purposes, the accurate and timely reporting of cargo is imperative to enable risk assessment of cargo, to effectively manage high-risk cargo and to provide trade statistics that inform government policy. The arrangements for the reporting of cargo below provides a nationally consistent approach to cargo reporting and clearance in order to increase transparency for both Defence and Customs.

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The mutually agreed definition of “military cargo”, used by Customs and Defence, is as follows:

***Military Cargo** comprises items that are to be used for military operations exercises and training deployment and are for the use of, are owned by and remain under the control of the Australian Defence Force.*

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For cargo departing Australia onboard any commercial ship or aircraft, the normal Customs reporting requirements apply to clearing the goods from Customs control. This includes commercial exportations made by private companies made on behalf of Defence.

For routine movements of cargo by Defence by other means, being cargo that departs Australia on board a military ship/aircraft or on board a ship/aircraft chartered by Defence, the cargo should be reported by Defence on an “outwards cargo manifest”. A template for an outwards cargo manifest is available at Attachment A to this Instructions and Guidelines document.

An outwards cargo manifest can be provided as a paper document, by fax or by email. The outwards manifest provides a detailed listing of all cargo onboard a ship or aircraft, including any Export Declaration Numbers (EDNs) relating to export declarations for cargo that is subject to normal export criteria. An outwards cargo manifest should be provided to the nearest Customs Office to the port of departure prior to departure of the ship or aircraft. If there is no cargo on board there is no requirement for an outwards cargo manifest to be supplied.

It is the responsibility of Defence to provide an outwards cargo manifest to the nearest Customs Office to the port of departure for any ship or aircraft.

Goods for which an export declaration is required

- Ceremonial goods and any goods intended to be sold or otherwise disposed (including consumables such as stationary, rations and ammunition) of should be reported using the appropriate Australian Harmonized Export Commodity Classification (AHECC) code for each goods type, creating a multiple line export declaration.
- Goods exported for repair and return to Australia should be reported using AHECC codes 9901.20.10 and 9901.20.20.
- Non-military cargo (including items such as office equipment), owned by Defence, may be reported to Customs using the single AHECC code 9903.00.91 creating a single export declaration line rather than reporting each item individually.
- Non-military cargo subject to export controls (such as medical supplies requiring Therapeutic Goods Administration export permission) will require an export permit from the relevant authority prior to export.

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- Any cargo not owned by Defence, departing on a Defence owned or operated ship or aircraft, such as Red Cross supplies on a humanitarian mission, should be reported by the owner / agent of the goods. The owner/agent must provide the EDN details to Defence in order for the goods to be reported on the outwards cargo manifest.

Exempt Goods

- Military cargo exported on a Defence owned or operated ship or aircraft, that is not intended to be sold or otherwise disposed of, is exempt from export declaration requirements. The cargo must be reported on an outwards cargo manifest using exemption code EXDD.
- Accompanied and unaccompanied personal effects (that do not require a permit) may be quoted on a manifest using exemption code EXPE, regardless of value.
- Human bodies and cremated human remains are not considered to be “cargo” and are therefore exempt from export declaration requirements. Exemption code EXPE may be used for reporting purposes. There are no permit requirements associated with the removal of cremated human remains from Australia; however State Health authorities may issue certain papers for un-cremated human remains. In all cases where human remains are proposed to be taken out of Australia, the people making the arrangements should be advised to seek advice from local Health authorities and obtain a death certificate for administrative reasons.

Permit requirements for goods moved for Defence sanctioned operations and exercises

Where Defence has advised Customs in writing of an operation or exercise sanctioned for the purposes of import and export permit requirements, Customs will not require export permits in the following circumstances;

- The goods are owned by Defence; and
- The goods are exported by Defence; and
- In the case of accompanied goods, the goods are accompanied by fully authorised Defence personnel.

In all other circumstances the goods will be detained by Customs for confirmation with relevant authorised Defence officials.

Safe Hand Cargo

1. Authorised military Safe Hand cargo is exempt from formal export declaration requirements, regardless of its value. Safe Hand cargo may consist of documents, electronic storage media, communications equipment or any other classified goods that impact on national security.
2. A Safe Hand courier must always escort authorised military Safe Hand cargo. The Safe Hand courier must carry a Defence Safe Hand dispatches document (Form XC56) detailing all cargo under escort by package or bag number. All Safe Hand goods are to be reported on an outwards cargo manifest by listing the package or bag

numbers displayed on the “Department of Defence by Safe Hand” tag (XC42), which is attached to each bag or package.

Clearance Procedures:

1. Customs officers receiving an outwards cargo manifest should conduct a risk assessment of cargo. The manifest should include basic information about the cargo and any associated EDNs. All cargo, including firearms, weapons and associated equipment should be clearly described on the outwards cargo manifest.
2. Departure Reports and Certificates of Clearance are not required to report the departure of ship or aircraft owned or operated by Defence.

RELATED POLICIES AND REFERENCES

PRACTICE STATEMENTS

- Cargo Reporting – Exports
- Cargo Reporting - Imports

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- The reporting requirements and Customs clearance procedure for Australian Department of Defence unaccompanied personal effects of military personnel
- The reporting requirements and Customs clearance procedure for Australian Department of Defence arriving cargo

For general queries contact Customs Cargo Support helpdesk on 1300 558 09, fax: (02) 8339 6713, or via email to cargosupport@customs.gov.au.

CUSTOMS MANUALS

- VOLUME 12, EXPORT CONTROL

KEY ROLES AND RESPONSIBILITIES

National Manager Industry Engagement and User Services is responsible for:

1. Ownership and development of the instructions and guidelines.
2. Ensuring wide understanding of the practice and implementation and application of the instructions and guidelines.
3. Liaison with other National Managers where there is shared or overlapping responsibility.

Director Cargo Reporting & Exports is responsible for:

The coordination of development, revision and maintenance of the instructions and guidelines related to Cargo Clearance – Exports.

National Managers (Operations) are responsible for:

1. Assisting in the development, revision and maintenance of instructions and guidelines.

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2. Ensuring that regional managers are provided with the resources to ensure staff have access to the instructions and guidelines and are trained accordingly.
3. Ensuring that outcomes are achieved by adherence to the approved instructions and guidelines.
4. The breaches of the instructions and guidelines are dealt with in a timely and appropriate manner.
5. That errors or improvements in identified instructions and guidelines are reported to the appropriate persons.

Managers are responsible for:

1. Providing training to regional supervisors and officers ensuring they have a sound understanding of the instructions and guidelines to achieve nationally consistent outcomes.
2. Assisting in the development and maintenance of instructions and guidelines.
3. Ensuring that instructions and guidelines are complied with.

Supervisors and Officers are responsible for:

1. Ensuring that they are familiar with this instructions and guidelines paper and undertake appropriate training.
2. Knowing and understanding the application of instructions and guidelines when working in Clearance of Cargo – Exports.

CONSULTATION

INDUSTRY ENGAGEMENT

Department of Defence
Australian Quarantine and Inspection Service

INTERNAL CONSULTATION

The following internal stakeholders have been consulted in the development of these Instructions and Guidelines.

- Compliance Division
- Trade Regulation and Policy Branch
- District offices of Customs

APPROVAL

Approved on 9 May 2008 by:

[signed]

Jaclyne Fisher
National Director Cargo

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