



AUSTRALIAN CUSTOMS NOTICE NO. 2006/59

Definition of "consignment" for the purposes of Section 68 of the Customs Act 1901

This advice supersedes ACN 2006/27.

Section 68 of the *Customs Act 1901* requires the entry of imported goods into home consumption or warehousing. However, section 68(1)(f) provides that this section does not apply to goods (other than prescribed goods):

- (i) that are included in a consignment consigned otherwise than by post by one person to another; and
- (ii) that are all transported to Australia in the same ship or aircraft; and
- (iii) that have a value not exceeding \$1,000 (*Regulation 31AC Customs Regulation 1926* refers).

For the purposes of this definition, Customs considers that a 'consignor' is not a person or an entity that:

- (a) consolidates goods for export to Australia; or
- (b) is a freight forwarder or other logistical services provider; or
- (c) is a buying agent.

To take advantage of the \$1,000 revenue threshold, some importers and brokers are using Self-Assessed Clearance declarations to separately enter multiple packages (each covered by separate air waybills or ocean bills of lading) consigned from one consignor to one consignee on the one ship or aircraft.

Customs considers that, for the purposes of Section 68, irrespective of the number of packages in which the goods are sent from one consignor to one consignee (or the number of related air waybills or ocean bills) on the same ship or aircraft, all such packages should be treated as **one consignment**. It follows that, if the total value of all the packages sent from a single consignor to a single consignee on one ship or aircraft exceeds \$1,000, the goods must be formally entered in accordance with the provisions of Section 68.

While a Self-Assessed Clearance declaration of goods imported by post is not required for a consignment valued at \$1,000 or less (*Customs Regulation 41B (d)* refers), the same principle for determining the composition of a consignment applies equally to postal goods.

For queries concerning this ACN, please contact Import Policy on telephone (02) 6275 6117.

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29 November 2006