



EXPORTER OBLIGATIONS AND REPORTING REQUIREMENTS

Customs and Border Protection requires that export data be accurate, and it is the responsibility of exporters and their agents to ensure that export declarations are completed correctly.

The export data provided to Customs and Border Protection is used to ensure that prohibited export goods are not exported and restricted export goods are not exported without appropriate approval.

This information is also used by the Australian Bureau of Statistics (ABS) to compile international merchandise export statistics, which are in turn used by a number of public and private sector clients to make trade decisions.

THE REQUIREMENT FOR EXPORT DATA TO BE ACCURATE

The accurate reporting of export data is an essential part of compliance with Customs and Border Protection legislation. The information supplied is used by Customs and Border Protection as well as a number of government agencies to determine whether there has been any breach of Commonwealth and/or State legislation concerning the export of goods. There are severe penalties currently in place for such breaches.

Additionally, it is vital that the information provided in an export declaration is accurate as the resulting statistics provide essential information about Australia's trade status in the international environment. Trade statistics are some of the most valuable decision-making tools available to businesses competing in the international trade arena and to governments in relation to industry and foreign trade matters.

It is an offence under s 234(1)(d) of the Customs Act 1901 to knowingly or recklessly make a statement to Customs and Border Protection (including through the lodgement of an export entry) that is false or misleading in a material particular, or to knowingly or recklessly omit from a statement made to a Customs and Border Protection officer any matter or thing without which the statement is misleading in a material particular. The penalty for this offence is a fine of up to A\$5,000. If using an agent, it is essential that exporters provide them with sufficient information to accurately complete an export declaration on their behalf.

REPORTING REQUIREMENTS UNDER THE CUSTOMS ACT 1901

1. Every vessel or aircraft departing Australia is required to lodge a main manifest to Customs and Border Protection within three working days of departure.
2. A departure report must be lodged with Customs and Border Protection to obtain a certificate of clearance.
3. All relevant commercial documents must be retained for five years from the date of export.
4. Where an exporter has an ABN it should be used on an Export Declaration. This will assist in the verification process when determining the eligibility of the supply as being exempt from GST.
5. If the Export Declaration is amended after export, the amended information contains an error, this must be corrected.
6. Once the Export Declaration has been revoked, the exporter must withdraw the Export Declaration Number within seven days.

7. The movement of prescribed warehouse goods for export must be reported to Customs and Border Protection at each stage of the export cycle.
8. All air and containerised sea cargo, most break-bulk and some bulk cargo received at a wharf or airport for export must be reported to Customs and Border Protection by the party receiving them.
9. Consolidation sub manifests must be submitted to Customs and Border Protection when multiple consignments are to be consolidated.

CONFIDENTIALITY OF INFORMATION

If exporters or their agents have concerns about the commercial confidentiality of their export transactions, and therefore about the information that they supply on export declarations, it should be noted that Customs and Border Protection and the ABS have strict legislation in place aimed at preventing any breaches of confidentiality.

The Customs Administration Act 1985 prohibits the disclosure of clients' confidential information, except to prescribed agencies in cases where a possible breach of legislative requirements is being investigated or other circumstances set out in this Act.

Similarly, legislation prohibits the ABS from disclosing statistical information if an exporter has demonstrated that disclosure of this information would enable the identification of that exporter.

MORE INFORMATION

For more information on any Customs matter, contact the Customs Information and Support Centre on 1300 363 263 or email information@customs.gov.au or browse the website www.customs.gov.au