



DEPOTS - EXPORTS

Since the introduction of the export component of the Integrated Cargo System (ICS), certain goods are subject to new controls under sections 99, 102A and 117AA of the Customs Act 1901 (the 'Customs Act'). These goods are known as prescribed warehoused goods. The list of prescribed warehoused goods is defined by Australian Harmonized Export Commodity Classification (AHECC) code and listed in a Customs Regulation.

These changes introduced new reporting requirements for prescribed warehoused goods. Depots that consolidate prescribed warehoused goods for export need to have the capability to electronically report the movement of prescribed warehoused goods to Customs.

SUMMARY OF CHANGES FOR DEPOTS

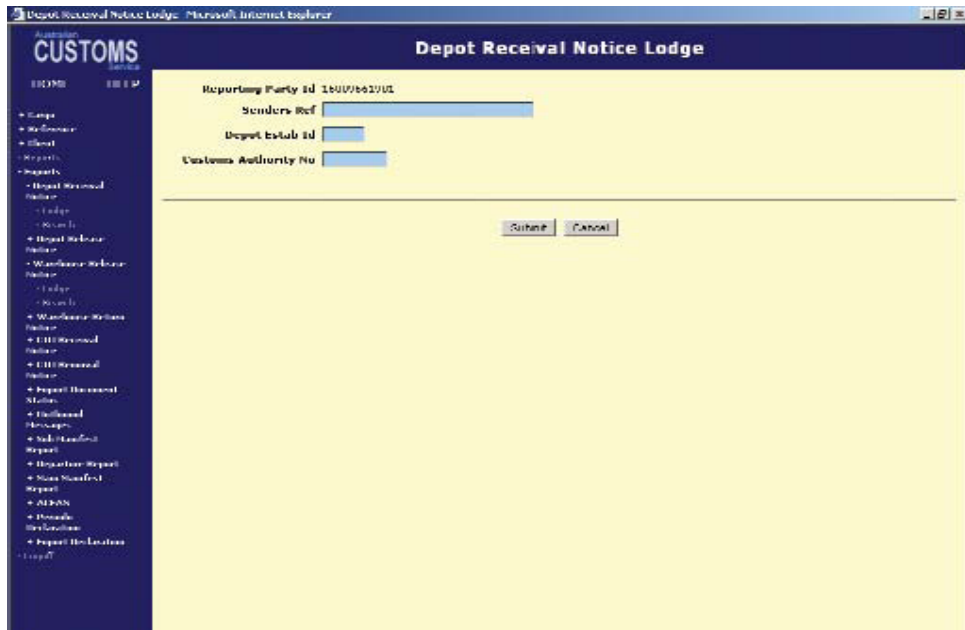
- Consolidation of prescribed warehoused goods can only occur at a licensed depot.
 - Depots dealing with prescribed warehoused goods for export must be able to electronically communicate with Customs and be registered within the Integrated Cargo System (ICS).
 - All prescribed warehoused goods must have a valid Customs Authority Number (CAN)* in place prior to release from a depot.
 - Depots must electronically report the receipt of prescribed warehoused goods on a new report called a depot receipt notice.
 - Depots must electronically report the release of prescribed warehoused goods on a new report called a depot release notice.
 - Prescribed warehoused goods must only be released for delivery to a licensed section 77G depot for consolidation, or to a Cargo Terminal Operator (CTO) for export.
 - There are new penalties associated with the failure to meet the reporting requirements for prescribed warehoused goods.
- *A CAN may be an Export Declaration Number (EDN), Accredited Client Export Approval Number (ACEAN), Consolidation Reference Number.

WHAT DOES THIS MEAN FOR DEPOTS?

Prescribed warehoused goods must be reported to Customs at each stage of movement, from the release of the goods from a warehouse to the final CTO point of export. Depots that receive prescribed warehoused goods for consolidation must lodge an electronic report to Customs called a depot receipt notice.

The depot receipt notice provides basic information to Customs about the goods being received. This notice may be lodged using the Customs Interactive facility or by using software to send EDI messages to Customs.

The following Customs Interactive screen shows the depot receipt notice.



The depot receive notice must specify the:

- depot establishment identifier of the receiving depot
- a CAN of the incoming prescribed warehoused goods (either an EDN or a CRN).

Failure to notify Customs of the receipt of prescribed warehoused goods is an offence under section 117AA (2) of the Customs Act. Customs will send an electronic message to the depot operator advising the movement status of those goods.

If Customs sends back a movement status of 'consolidate', the prescribed warehoused goods may be consolidated.

If Customs sends back a movement status of 'do not consolidate', then the goods should not be consolidated and any errors corrected.

If Customs sends back a movement status of 'hold for customs', the goods must not be consolidated until Customs has provided authorisation.

The following Customs Interactive screen shows the details of the movement status.



Release of prescribed warehoused goods without ascertaining status is an offence under section 117AA (3) of the Customs Act. The depot operator must report the release of goods from the depot. This is done on a depot release notice.

The following Customs Interactive screen shows the depot release notice.

The screenshot shows a web browser window titled 'Depot Release Notice Lodge'. The main content area is a form with the following fields:

- Reporting Party id: 1800762001
- Sender Ref: [text input field]
- Depot Estab id: [text input field]
- Customs Authority No: [text input field]
- Destination Estab id: [text input field]

At the bottom of the form area, there are two buttons: 'SUMMIT' and 'CANCEL'.

The depot release notice must specify the:

- depot establishment identifier of the releasing depot
- the CAN of the outgoing prescribed warehoused goods (either an EDN or a CRN)
- destination establishment identifier of the goods - either a licensed depot (for further consolidation), CTO (for export) or a licensed warehouse (for return).

Prescribed warehoused goods may only be released to:

- a depot licensed under section 77G of the Customs Act, for consolidation prior to export
- a cargo terminal for export, for example full containers or straight-line freight, or
- to the warehouse from which they were originally released.

For more information:

Go to www.cargosupport.gov.au

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