



WAREHOUSES - 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, outlined in the attached chart, is defined by the Australian Harmonized Export Commodity Classification (AHECC) code and are listed in a Customs Regulation.

The changes introduced new reporting requirements for prescribed warehoused goods being exported as freight. Warehouses that release prescribed warehoused goods for export need to have the capability to electronically report the movement of prescribed warehoused goods.

SUMMARY OF CHANGES FOR WAREHOUSES

- Warehouses dealing with prescribed warehoused goods for export must be able to electronically communicate with Customs and be registered in the Integrated Cargo System (ICS).
- All prescribed warehoused goods for export must have a valid export declaration in place prior to release from a warehouse.
- Warehouses must electronically report the release of prescribed warehoused goods for export on a new report called a warehouse release notice.
- Prescribed warehoused goods for export must only be released for delivery to a licensed section 77G depot for consolidation, or to a Cargo Terminal Operator (CTO) for export.
- If prescribed warehoused goods are returned to the warehouse after being released for export, the warehouse operator must electronically report this to Customs on a report called a warehouse return notice.
- There are new penalties associated with the failure to report prescribed warehoused goods.

WHAT WILL THIS MEAN FOR WAREHOUSES?

All prescribed warehoused goods must be reported to Customs and have a valid Export Declaration Number (EDN) prior to release from a warehouse for export.

The warehouse operator must ensure that there is an authority to deal in force before releasing the goods. This obligation is met through the new reporting requirements associated with prescribed warehoused goods. Warehouses that release prescribed warehoused goods for export must lodge a new electronic report to Customs called a warehouse release notice.

The warehouse release notice provides basic information to Customs about the goods being released, and confirms that a valid export declaration exists for the goods. 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 warehouse release notice lodge screen.

The warehouse release notice must specify the:

- warehouse establishment identifier of the releasing warehouse
- destination establishment identifier of the goods - either a licensed depot (for consolidation) or a CTO (for export)
- export declaration number for the goods to be released
- date and time of the release
- AHECC, net quantity, net quantity unit and commercial description of the goods.

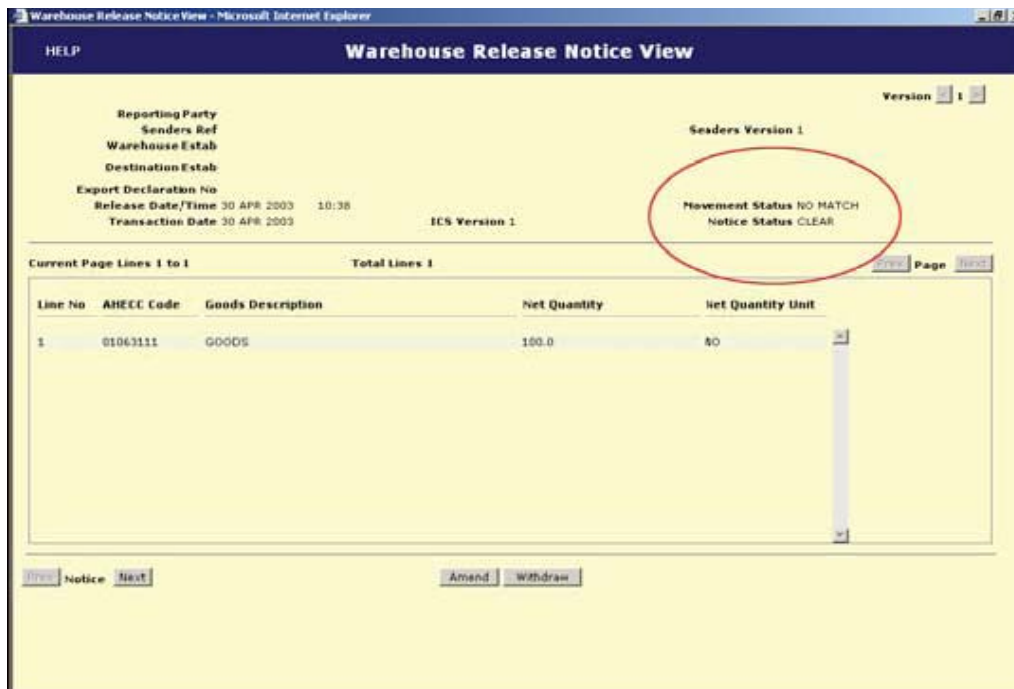
Failure to notify Customs of the release of prescribed warehoused goods is an offence under section 102A (2) of the Customs Act. Customs will send an electronic message to the warehouse operator advising the movement status of those goods based on whether the details entered match the details on the export declaration.

If Customs sends back a movement status of 'match', the type and quantity of goods quoted on the warehouse release notice have matched those quoted on the EDN; a valid authority for the goods is in place; and the goods may be released from the warehouse.

If Customs sends back a movement status of 'no match', there is no valid authority for the goods in place and the goods should not be released from the warehouse.

Note: the AHECC and net quantity unit must be the same as those used for the goods on the EDN in order for the goods to receive a movement status of 'match'. Release of prescribed warehoused goods without ascertaining status is an offence under section 99 (3) of the Customs Act.

The following Customs Interactive screen shows the movement status.



If, for some reason, the prescribed warehoused goods are returned to the warehouse, the warehouse operator must lodge a warehouse return notice advising Customs that the goods have been returned.

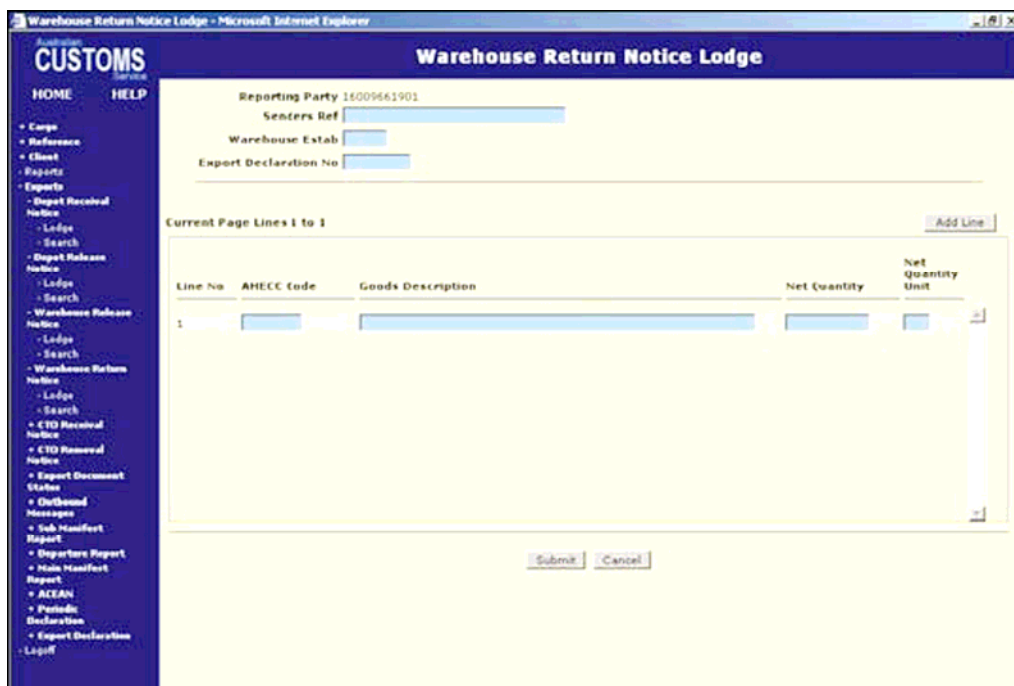
Failure to notify Customs of the return of prescribed warehoused goods is an offence under section 102A (3) of the Customs Act.

The warehouse return notice must specify the:

- warehouse establishment identifier of the warehouse to which, the goods are being returned
- export declaration number for the goods being returned
- AHECC, net quantity and commercial description of the goods.

Note: Goods returned must correspond with the original release notice.

The following Customs Interactive screen shows the warehouse return notice lodge screen.



Prescribed warehoused goods for export may only be released to:

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

EXCEPTIONS TO REPORTING REQUIREMENTS FOR PRESCRIBED WAREHOUSED GOODS

Some prescribed warehoused goods may be exempt from the new reporting requirements outlined above.

These exemptions are restricted to:

- prescribed warehoused goods sold by an outwards duty free store to a person who intends to make an international flight or voyage as a passenger and not exported as cargo
- prescribed warehoused goods sold by an outwards duty free store to the pilot, master or member of the crew of an aircraft or vessel making an international flight or voyage and not exported as cargo.

Please note these requirements do not apply to goods for home consumption or the transfer of goods to a warehouse. Ship's stores will still also require the use of Customs form 43.

LIST OF GOODS TO BE PRESCRIBED UNDER SECTION 102A

Spirits

AHECC Code	Description
22071000	Undenatured ethyl alcohol, 80 per cent or higher
22072000	Ethyl alcohol and other spirits
22082010	Brandy (grape)
22082090	Other
22083000	Whiskies
22084000	Rum and other spirits obtained by distilling fermented sugarcane products
22085000	Gin and geneva
22086000	Vodka
22087000	Liqueurs and cordials

Cigarettes and Tobacco

AHECC Code	Description
24011000	Unmanufactured tobacco, not stemmed/stripped
24012000	Unmanufactured tobacco stemmed
24013000	Unmanufactured tobacco refuse
24021001	Cigars, cheroots and cigarillos containing tobacco (not exceeding 0.8 grams per stick)
24021002	Cigars, cheroots and cigarillos containing tobacco (exceeding 0.8 grams per stick)
24022001	Cigarettes containing tobacco (not exceeding 0.8 grams per stick)
24022002	Cigarettes containing tobacco (exceeding 0.8 grams per stick)
24029000	Other cigars and cigarettes not classified above
24031010	Smoking tobacco/cut tobacco
24031090	Smoking tobacco/other
24039100	Homogenised or reconstituted tobacco
24039900	Other manufactured tobacco or tobacco substitutes

Note: these goods will be prescribed by Regulation as identified in section 102A(1) of the Customs Act 1901.

For more information:

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