



## Australian Customs Cargo Advice

Number 07/10

### Delivery of Warehoused Goods for Home Consumption

The purpose of this Cargo Advice is to clarify the requirements that apply to a holder of a warehouse licence for the release of warehoused goods from a place described in a warehouse licence granted under section 79 of the *Customs Act 1901* (Customs Act).

Under subsection 99(2) of the Customs Act, the holder of a warehouse licence must not permit warehoused goods to be delivered for home consumption unless they have been entered for home consumption (Nature 30), and an authority to deal (ATD) with them is in force. It should be noted that the holder of the warehouse licence may be prosecuted for the failure to comply with this condition.

In addition, an offence may be committed under section 33 of the Customs Act if a person moves, alters or interferes with goods subject to the control of Customs or directs or permits another person to move, alter or interfere with goods subject to the control of Customs and the movement, alteration or interference with the goods is not authorised by or under the Customs Act.

To reduce the possibility of committing such offences, a holder of a warehouse licence should put in place procedures to ensure an ATD exists for the goods to be released from the warehouse for delivery into home consumption and that the goods can be identified by the ATD and accompanying documentation.

An ATD provided to a warehouse for the delivery of goods can be an original print, facsimile, or PDF file produced from the ICS and attached to an email. Australian Customs Cargo Advice (ACCA) 2006/06 provides further advice relating to the way goods may be described and identified for delivery purposes.

#### Further information

Further information can be obtained by contacting Cargo Support on 1300 558 099, or by sending an e-mail to [cargosupport@customs.gov.au](mailto:cargosupport@customs.gov.au)

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