



Australian Customs Cargo Advice

Number 2011/01

Preparation of documents for Self Assessed Clearances

The Australian Customs and Border Protection Service (Customs and Border Protection) is undertaking a three month campaign to ensure that existing exemptions to pay GST and customs duty on certain imported goods under \$1,000 are not being abused or exploited. This campaign commenced from the beginning of 2011.

During the campaign, Customs and Border Protection will undertake increased examinations of international mail articles and assessments of declarations in air and sea cargo. Consumers importing goods may be contacted by Customs and Border Protection or the reporters of these items to confirm the purchase price of goods.

Customs and Border Protection appreciate that there are likely to be additional requirements placed on reporters in this period. To assist reporters in complying with Customs and Border Protection requests for information, the following advice has been prepared. Please note that this process should continue after the campaign, unless otherwise advised.

Customs and Border Protection wants to work towards minimising impact on industry and the following points will assist you to assist us in doing this.

When presenting documents for Self Assessed Clearances:

- The first point of contact should be the mailbox specified on the Request for Information message. Do not address emails to individual officers unless prior advice has been provided to do so.
- Include the house bill number or import declaration number in the subject line of the email as available.
- Send one email per document presented to eliminate confusion and enable quicker turnaround times.
- Only provide documentation when requested. Do not forward documentation just because a consignment has been held as it may not result in a request for documents. As usual, where a consignment is held for a prolonged period without a request for documentation, then contact Cargo Support on 1300 558 099.

- Customs and Border Protection will be requesting the original commercial invoice and evidence of money price paid. If available, this should be the importer's bank statement or payment receipt, but if the transaction has not been completed, then the contract of sale, purchase order and shipping documents including charges may also be acceptable. Customs and Border Protection may also request illustrative descriptive material (IDM) if a further understanding of the product is required, or travel documents to support claims of cash payments.
- Only send the email containing documentation when you can provide all of the information requested. If you are asked to provide further information, submit all of the information, plus the additional information you have been asked to provide, in the one email as soon as practicable.
- Acceptable evidence of money price paid, or evidence of payment, is any third party financial institution transaction record presented by the consignee. E.g. A copy of a telegraphic transfer, a Western Union application form and cash register receipt, a copy of internet banking or credit card transaction record, Pay Pal record or a copy of the consignee's bank statement.
- When there has not been a transfer of funds, information to support the transaction will be considered. For example, intra office movement of documents may be supported by an email between the consignor and consignee requesting or confirming the transaction, but there must be a Customs value.
- Under the Infringement Notice Scheme, provision of a false or misleading statement may be considered an offence under the *Customs Act 1901* Subsection 243T(1) or 243U(1).

Customs and Border Protection appreciates your assistance in the exercise.

National Manager
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Australian Customs and Border Protection Service
CANBERRA

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