



# WORLD CUSTOMS PLATFORM

## ❖ **Customs Obligations utilising Data Analytics**

- Data analytics to develop improved compliance and create 'best practice' assessments
- Assessing and identifying risks within the ABF import declaration data set (four years)
- Examining different Harmonised Tariff Codes for the same or similar product descriptions



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## ❖ **ABF Customs Compliance Priorities**

**ABF are collaborating with industry to achieve improved compliance with the following:**

**According to the current ABF Website, Compliance focus is as follows:**

- Cargo Reporting
- Self-assessed clearance declarations and the Unaccompanied Personal Effects concession
- Tariff Concession Orders
- Valuation of imported goods
- Aircraft parts, materials, and test equipment – item 34 of Schedule 4 of the Customs Tariff Act 1995
- Voluntary Disclosures



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## ❖ **ABF Customs Compliance Priorities**

- Self-assessed clearance declarations and the Unaccompanied Personal Effects concession
- Tariff Concession Orders
- Valuation of imported goods
- Aircraft parts, materials and test equipment – Item 34 of Schedule 4
- ABF Trade Compliance Update
- Voluntary Disclosures



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## ❖ **Self-assessed clearance declarations and the Unaccompanied Personal Effects concession**

Incorrectly using Self-Assessed Clearance declarations and the Unaccompanied Personal Effects concession can result in the non-payment of customs duty, taxes and charges and in not meeting other import requirements (that is, permits for restricted goods and quarantine requirements).

The ABF is also focusing on Split Consignments, Structured Ordering and Undervaluation for SAC's.

Non-payment of duty and/or taxes is an offence and can result in the application of financial penalties or legal action.



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## ❖ **Tariff Concession Orders**

The following ABF advice is designed to help brokers to avoid incorrect use of Tariff Concession Orders:

- If doubt exists as to the applicability of a Tariff Concession Order to any goods, the importer can apply for tariff advice or apply for a Tariff Concession Order on the specific goods.
- Discuss the properties of the goods imported with your client and advise them to tell you if the properties of the goods change. Particular goods might have been eligible to claim a Tariff Concession Order previously, however, changes in the properties or characteristics of the goods, even small variations, might affect their future eligibility.





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## ❖ **Tariff Concession Orders**

- Tariff Concession Orders do not apply to sets, kits, assemblies or systems unless they are specifically referred to in the wording, together with a list of all the items making up the set, kit, assembly or system.
- Ensure goods are classified correctly before searching for a Tariff Concession Order.
- Do not rely solely on a keyword search or Freedom of Information request for similar goods to determine if a Tariff Concession Order applies to your goods.
- Pay close attention to the wording of Tariff Concession Orders, particularly those containing a number of 'and' or 'any' stipulations, as well as punctuation.
- Pay particular attention to goods stipulated in the wording of the Tariff Concession Order and interpretation of the 'more-than' rule.



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## ❖ Valuation of imported goods

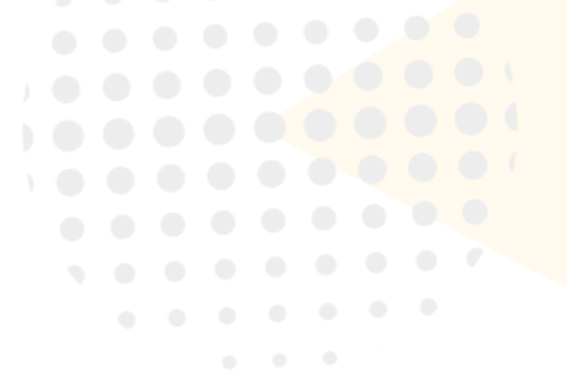
To avoid non-compliance it is important that importers and brokers, ensure that any of the following price-related costs incurred by the purchaser before the goods leave the 'place of export' are included in the Customs Value, including:

- Production assists costs
- Foreign inland freight, foreign inland insurance & Packing costs
- Commissions – Buying versus Selling etc
- All royalties or license fees and proceeds of subsequent resale (Can be structured)
- Naturally Related Party Transactions need to be declared





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## ❖ **Aircraft parts, materials and test equipment – Item 34 of Schedule 4 of the Customs Tariff Act 1995**

Item 34 was introduced to develop and maintain the international competitiveness of Australia's aerospace industry through duty free access to specialised parts, items of equipment and materials for use in the manufacture, repair, maintenance or modification of aircraft.

Additionally, it allows Australian manufacturers to be competitive with overseas manufacturers through reducing the manufacturing costs associated with this industry.







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## ❖ Aircraft parts, materials and test equipment – Item 34 of Schedule 4 of the Customs Tariff Act 1995

Therefore, ABF are constantly reviewing the correct use of Item 34 of Schedule 4, as per the below:

Aircraft parts, materials or test equipment for use in the manufacture, repair, maintenance or modification of aircraft, **except the following:**

- **Textiles and goods made from textiles**
- **Goods for use in the servicing of aircraft**



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## ❖ **ABF Trade Compliance Update (2023/12 – Published 10 January 2024)**

- Important GST Compliance article regarding the differences between Brioche Buns (for which GST is payable) and bread (on which GST is not payable);
- Enforcement update concerning the proper declarations of value, duty and GST for Gold and Jewellery imports;
- Update providing considerable reference to the revised aspects of Voluntary Disclosures;
- ATO update regarding the payment of GST on low-value transactions;
- Final results of the Compliance Program for the Financial Year 2023 (June), and the outcomes for the first quarter of the 2024 Financial Year (1 July to 30 September 2023).



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## ❖ Voluntary Disclosures

ABF encourages all importers and Customs Brokers to proactively review import documents to ensure they are accurate and the correct amount of duty and Goods and Services Tax (GST) has been paid.

This is particularly important in areas involving retrospective Transfer Pricing adjustments between Related Parties and Valuation Rulings.

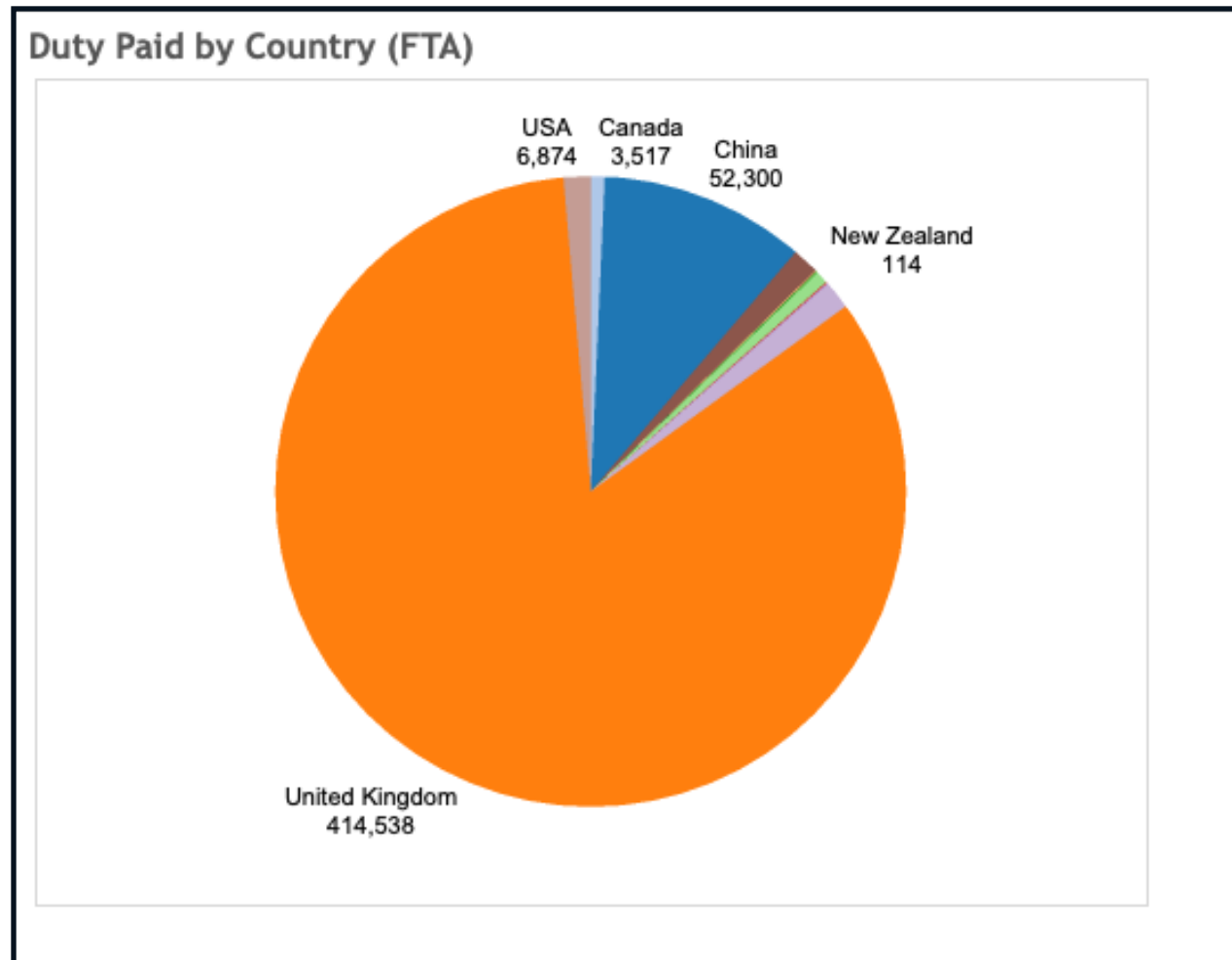
It is also useful for protection under s243T (revenue implications) and s243U (no revenue implications) of the Customs Act 1901, particularly for Refunds.

Also, can avoid paying administrative penalties under the Infringements Notice Scheme, ranging upwards from A\$8,100 for businesses.



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The effective use of data  
analytics for improving  
Customs Compliance





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## Similar Descriptions - HS/TC

Goods Description	Year of Origin	Count of Idn	Tariff Classifica..	Instrum..	Instrument N..	Preferen..	Line Act..	Final ..	☰
ALUMINIUM PASTE	2016	26	38249090	TC	1443117	GEN	0	925,964	
	2017	17	38249990	TC	1655764	GEN	0	591,957	
	2018	16	38249990	TC	1655764	GEN	0	699,220	
	2019	3	38249990	Null	Null	GEN	107	2,148	
			6	38249990	TC	1655764	GEN	0	214,620
ALUMINIUM PASTE CONSISTING OF BOTH - ALUMINIUM ..	2019	28	38249990	TC	1655764	GEN	0	1,047,321	
ALUMINIUM PASTE DEG/9506	2018	1	38249990	TC	1655764	GEN	0	56,818	
B POLYAIR PERFORMA 4.0 XPE FOAM WITH ALUMINIUM ..	2016	8	76072000	Null	Null	CFTA	0	236,993	
B POLYAIR PERFORMA 7.0 XPE FOAM WITH ALUMINIUM FOIL TWO SIDES	2016	15	76072000	Null	Null	CFTA	0	412,261	
	2017	13	76072000	Null	Null	CFTA	0	299,982	
B POLYAIR PERFORMA XPE FOAM WITH ALUMINIUM FOI..	2016	8	76071900	Null	Null	CFTA	0	179,500	
BASKET SUPPORT TEL 400 BR0194	2016	3	84759000	TC	701754	GEN	0	134,282	
	2017	3	84759090	TC	1681046	GEN	0	48,186	
	2018	2	84759090	TC	1681046	GEN	0	56,135	
	2019	1	84759090	TC	1681046	GEN	0	4,412	
BASKET SUPPORT TEL 600 BR1191	2019	1	84759090	TC	1681046	GEN	0	11,397	
CARBIDE WARE PARTS	2016	1	82090000	Null	Null	GEN	364	7,289	
CARBIDE WAREPARTS	2016	1	84799000	Null	Null	GEN	260	5,196	
		4	82090000	Null	Null	GEN	470	9,394	
	2017	3	82090000	Null	Null	GEN	541	10,817	
CARBIDE WEAR PARTS	2016	1	82090000	Null	Null	US	0	7,324	
		4	82090000	Null	Null	GEN	652	13,040	
	2018	1	82090000	Null	Null	GEN	447	8,947	
CARBIDE WEARPARTS	2018	1	82090000	Null	Null	US	0	4,193	
		2	82090000	Null	Null	GEN	520	10,408	





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<b>CLEAR TEMPERED MOTIF GLASS</b>	2016	1	70072900	Null	Null	CFTA	0	15,556	
			70071900	Null	Null	CFTA	0	14,918	
			12	70071900	TC	709264	GEN	0	184,852
	2017	19	70072900	Null	Null	CFTA	0	299,560	
	2018	1	70060000	Null	Null	CFTA	0	16,470	
			70071900	Null	Null	CFTA	0	15,810	
13			70072900	Null	Null	CFTA	0	212,779	
<b>ROLLER</b>	2016	1	40169300	Null	Null	GEN	7,101	143,001	
			76169900	Null	Null	GEN	31	791	
	2017	1	84669100	Null	Null	GEN	0	3,560	
	2019	1	39269090	Null	Null	GEN	280	5,620	
<b>SEAL</b>	2016	1	73182900	Null	Null	GEN	537	10,749	
			2	84842000	Null	Null	GEN	560	11,270
			11	40169300	Null	Null	GEN	714	14,713
<b>TRAPEZOIDAL WHEEL DIAM 150MM</b>	2016	10	82079000	Null	Null	GEN	437	8,749	
	2017	1	68042100	Null	Null	GEN	37	735	
			2	82079000	Null	Null	GEN	117	2,336
	2018	1	68042100	Null	Null	GEN	116	2,330	





# WORLD CUSTOMS PLATFORM

## Similar Descriptions - Ordered by Final CVAL

Goods Description	Tariff Clas..	In..	Instrument N..	Preference S..	Line Act..	Final Lin..
ALUMINIUM PASTE	38249990	TC	1655764	GEN	0	1,505,796
		Null	Null	GEN	107	2,148
	38249090	TC	1443117	GEN	0	925,964
	<b>Total</b>				107	2,433,908
ALUMINIUM PASTE CONSISTING OF BOTH - ALUMINIUM FLAKES ; DIETHYLENE GLYCOL	38249990	TC	1655764	GEN	0	1,047,321
	<b>Total</b>				0	1,047,321
CLEAR TEMPERED MOTIF GLASS	70072900	Null	Null	CFTA	0	527,894
	70071900	TC	709264	GEN	0	184,852
		Null	Null	CFTA	0	30,728
	70060000	Null	Null	CFTA	0	16,470
	<b>Total</b>				0	759,943
B POLYAIR PERFORMA 7.0 XPE FOAM WITH ALUMINIUM FOIL TWO SIDES	76072000	Null	Null	CFTA	0	712,243
	<b>Total</b>				0	712,243
BASKET SUPPORT TEL 400 BR0194	84759000	TC	701754	GEN	0	134,282
	84759090	TC	1681046	GEN	0	108,733
	<b>Total</b>				0	243,015
B POLYAIR PERFORMA 4.0 XPE FOAM WITH ALUMINIUM FOIL TWO SIDES	76072000	Null	Null	CFTA	0	236,993
	<b>Total</b>				0	236,993
B POLYAIR PERFORMA XPE FOAM WITH ALUMINIUM FOIL TWO SIDES	76071900	Null	Null	CFTA	0	179,500
	<b>Total</b>				0	179,500
ROLLER	40169300	Null	Null	GEN	7,101	143,001
	39269090	Null	Null	GEN	280	5,620
	84669100	Null	Null	GEN	0	3,560
	76169900	Null	Null	GEN	31	791
	<b>Total</b>				7,412	152,971





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ALUMINIUM PASTE DEG/9506	38249990	TC	1655764	GEN	0	56,818
	<b>Total</b>				0	56,818
SEAL	40169300	Null	Null	GEN	714	14,713
	84842000	Null	Null	GEN	560	11,270
	73182900	Null	Null	GEN	537	10,749
	<b>Total</b>				1,811	36,732
CARBIDE WEAR PARTS	82090000	Null	Null	GEN	1,099	21,986
				US	0	7,324
	<b>Total</b>				1,099	29,310
CARBIDE WAREPARTS	82090000	Null	Null	GEN	1,011	20,211
	84799000	Null	Null	GEN	260	5,196
	<b>Total</b>				1,270	25,407
CARBIDE WEARPARTS	82090000	Null	Null	GEN	520	10,408
				US	0	4,193
	<b>Total</b>				520	14,600
TRAPEZOIDAL WHEEL DIAM 150MM	82079000	Null	Null	GEN	554	11,084
	68042100	Null	Null	GEN	153	3,065
	<b>Total</b>				707	14,149
BASKET SUPPORT TEL 600 BR1191	84759090	TC	1681046	GEN	0	11,397
	<b>Total</b>				0	11,397
CARBIDE WARE PARTS	82090000	Null	Null	GEN	364	7,289
	<b>Total</b>				364	7,289

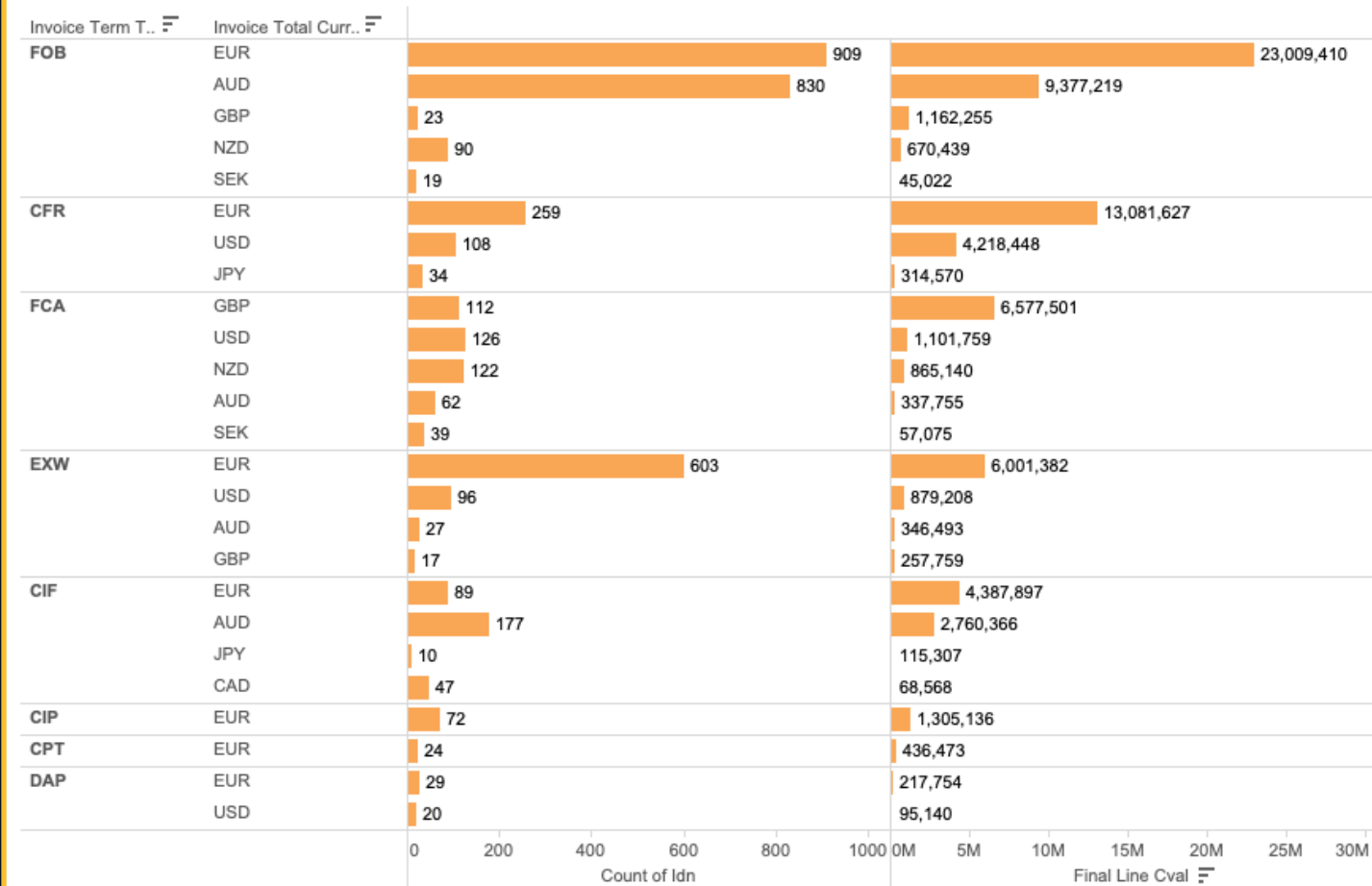






# WORLD CUSTOMS PLATFORM

## INCO Term Evaluation - All Suppliers





# WORLD CUSTOMS PLATFORM

## Supplier - Multiple INCO Terms

Supplier Full ..	Invoice Term Type								Grand Total
	FOB	CIF	CFR	FCA	EXW	CIP	CPT	DAP	
Supplier 15	8,480,573	19,366	12,296,017	4,620	230,041		230,855		21,261,471
Supplier 76		10,978,020							10,978,020
Supplier 149	9,167,234			8,218	268,151				9,443,602
Supplier 97	8,707,071			89,152					8,796,224
Supplier 38	1,162,255			6,757,088	209,123			5,909	8,134,375
Supplier 252	84,621	6,570,527							6,655,148
Supplier 276		4,671,808	64,643						4,736,451
Supplier 282	4,173,838	459,210		7,852					4,640,900
Supplier 281	46,104			990,653	1,851,017	1,230,744	14,639		4,133,158
Supplier 198	3,613,113			80,405	59,034			13,914	3,766,465
Supplier 159	2,076,114	1,552,397							3,628,511
Supplier 278	219,741	145,369	3,184,659						3,549,768
Supplier 68	77,207			1,007,402	2,049,407				3,134,015
Supplier 43	2,261,225	749,067	78,490	15,858					3,104,640
Supplier 9	48,578	2,828,097							2,876,675
<b>Grand Total</b>	<b>40,117,672</b>	<b>27,973,859</b>	<b>15,623,809</b>	<b>8,961,248</b>	<b>4,666,772</b>	<b>1,230,744</b>	<b>245,494</b>	<b>19,823</b>	<b>98,839,422</b>





# WORLD CUSTOMS PLATFORM

## Declarations V2 and above

Idn	Version Seq..	Goods Description	Final ..	Line Act..
IDN	2	ONE COMPLETE CUTTING MACHINE	1,711,748	0
		PIN STACKING UNIT & STACKER (TC 1839238)	881,578	0
		CROSS BAR MANIPULATOR & STORAGE AREA (WAITING ON TC ..	842,548	0
		Product 14	744,208	37,210
		BLOCK MAKING MACHINE CONCRETE	672,483	0
		VACUUM CRANE	636,002	0
		SILVER NITRATE	631,639	0
		CURING FRAMES TC 1839231	616,045	0
		VACUUM CRANE ITEM 3470	570,706	0
		ITEM 6410 - AERATED CEMENT PROFILE MILLING MACHINE	520,643	0
		AGITATORS TAN=21936100	482,310	0
		CURING FRAMES UNCURED CONCRETE PANEL HAVING ALL OF ..	410,072	0
		LAMINATOR MACHINE	408,627	0
		TRAVERSER CAR FOR CAKE TRANSPOR (TT3)-CAR	398,748	0
		Product 13	398,280	0
		HAMMER MILLS CLAY MOD.039-VB TC 18248115	380,095	0
		UNLOADING CRANE	372,297	0
		NEEDLE BRUSHING & LOCKING UNIT (WAITING ON TC 1821172)	284,876	0
		WAX BATH/COATING BATH	273,169	13,658
		ITEM 6415 - QUALITY CONTROL CONVEYOR & TRANSPORT SYS..	269,866	13,493
		CASTING MOULDS / TA 21989200	267,449	0
		Product 4	219,727	10,986
		CONCRETE BLOCK CONTOUR CUTTING MACHINE	214,945	0
		355 CS3U-P_STANDARD_IEC1KV	213,023	0
		ALUMINIUM PASTE	212,502	0





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## Declarations V2 and above

Idn	Version Seq.	Goods Description	Final ..	Line Act.
IDN	3	SAWING LINE & MILLING BRIDGE	575,599	0
		CONCRETE MIXING MACHINE W CLEANER & DISCHARGE	307,946	0
		ROLLER TRACKS, CONCRETE MOULD TRANSPORT	216,505	0
		PARTS SORT.SCREEN.SEPARATING CRUSHING MACHINES (ST..	207,738	10,387
		LOADING/UNLOADING & TRANSPORTING MACHINES (TC 181882..	197,933	0
		DOCKING SAW	166,358	0
		Product 13	144,445	0
		CURING FRAME CIRCULATION	142,375	0
		BUFFER LINE TRANSPORT	130,511	0
		RIVETS	104,306	5,215
		CONCRETE MIXING MACHINES	70,446	0
		Product 14	68,599	3,430
		SPINNER 15410HOLES TEL400	62,052	0
		Product 22	59,530	2,977
		SUR BLACKIST RIVET	42,816	2,141
		REGENERATED POLYESTER STAPLE FIBER	41,356	0
		POLYESTER STAPLE FIBER HUVIS BRAND LOW MELTING FIBER ..	41,233	0
		POLYESTER STAPLE FIBER	38,869	0
		MORTAR KARRELIT	32,688	1,634
		SLURRY PUMP VALVES	31,265	1,563
		SUR GREYISH RIVET	25,545	1,277
		KA127 DRN280MA/TF	23,226	1,161
		AC MOTORS MULTIPHASE 3-7.46KW	21,203	1,060
		SLURRY PUMP	20,238	1,012





# WORLD CUSTOMS PLATFORM

## Declarations V2 and above

Idn	Version Sequence	Goods Description	Final Line Cval	Line Actual Duty
IDN	4	2.5 X 2.5 PLAIN GLASS SCRIM	44,449	0
		FRAMES	14,679	0
		2.5X2.5 PLAIN GLASS SCRIM	7,228	0
	5	PEELING DRUM SIEVE	7,946	397





# **WORLD CUSTOMS PLATFORM**

**Thank You!**

