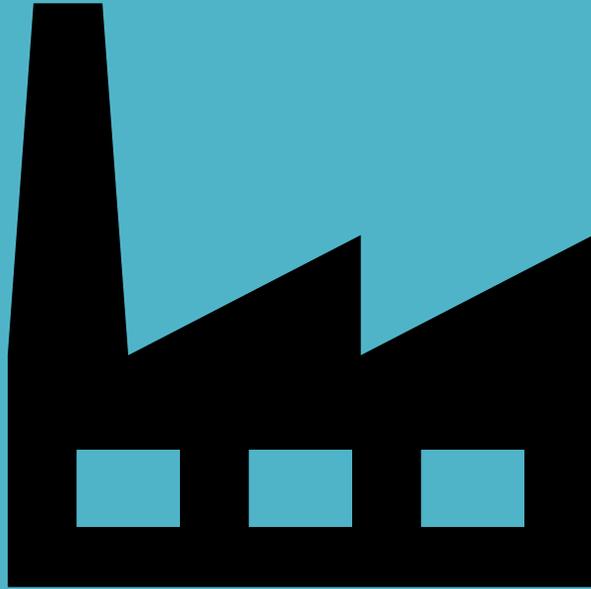




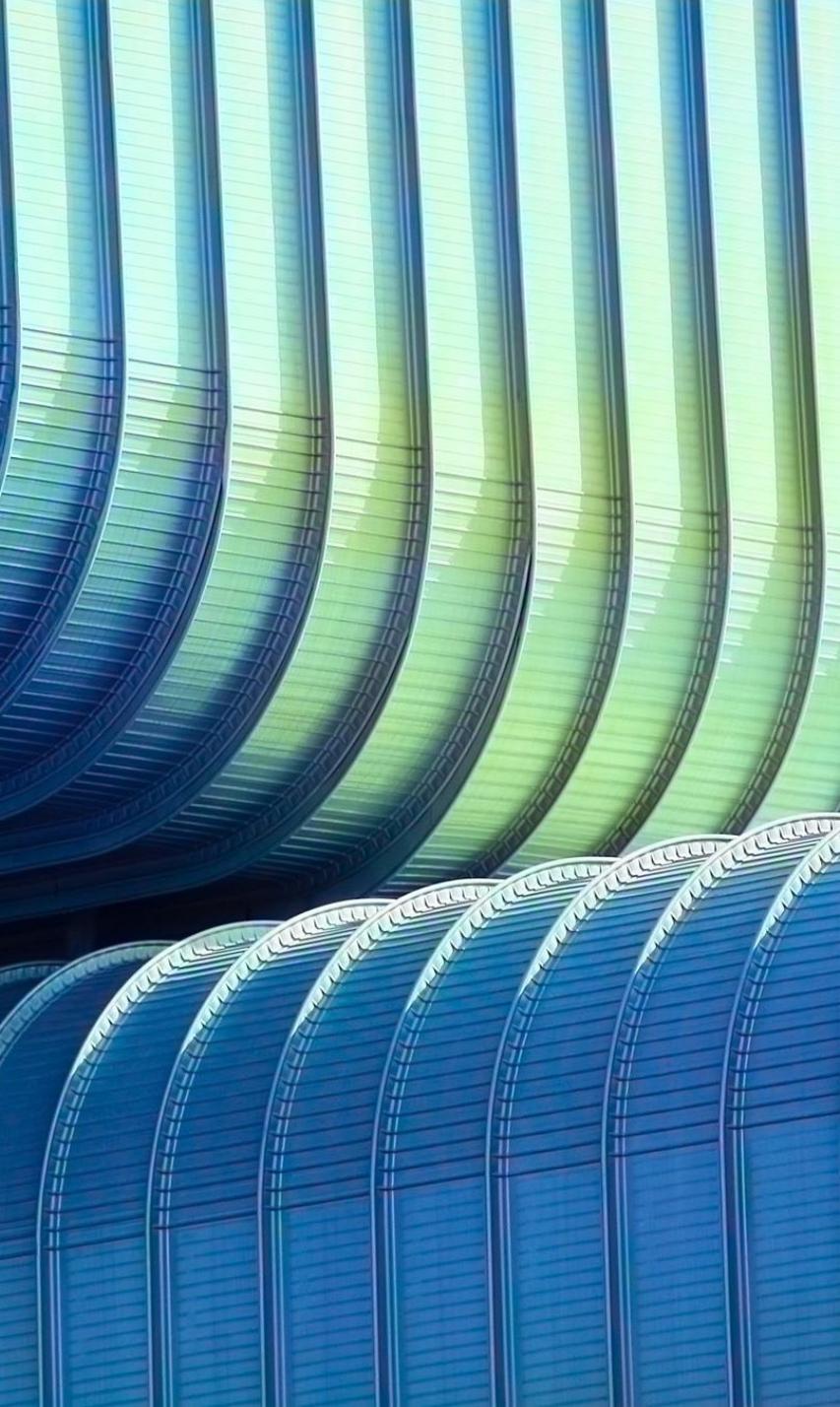
Goods Compliance Update January 2026



1. Dumping duty
2. Money laundering
3. Voluntary disclosure
4. Broker Licensing
5. Compliance results



Dumping
duty



Large increase in dumping duty investigations

Significant increase in the level of investigations by the Anti-Dumping Commission

- Aluminium windows and doors from China
- Certain flat rolled steel products
- Certain welded steel mesh sheets
- Freight railway wheels

Earlier securities – Ministerial Direction

Use of dumping exemption codes

ABF auditing use of exemption codes – 156 trade remedy audits in 2024/25 up from 69 in 2023/24

GOODS – Goods not subject to measures

SUPPLIER – Goods from an exempt exporter

COUNTRY – Goods not from a country subject to measures

Listed Exemptions of the particular good

If you claim an exemption code, it is crucial that you have evidence to support the use of the code

GOODS exemption

This indicates that the goods do not fit within the description of the goods listed in the dumping notice
Used where dumping duties are keyed to the tariff classification but not the entire tariff classification is covered by the dumping duties

Neither the ABF nor the ADC will provide guidance on when goods are covered

Look at the original investigation:

- Description by the applicant
- Details of production process
- Issues paper on goods under consideration
- ADC report will have a section on what the “Goods under Consideration” are

Evidence – drawings, photographs, invoices, POs, mill certificates

Aluminium extrusions

Full description of the goods the subject of the application

Aluminium extrusions produced via an extrusion process, of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents), with the finish being as extruded (mill), mechanical, anodised or painted or otherwise coated, whether or not worked, having a wall thickness or diameter greater than 0.5 mm, with a maximum weight per metre of 27 kilograms and a profile or cross-section which fits within a circle having a diameter of 421 mm.

Further information

The goods include aluminium extrusion products that have been further processed or fabricated to a limited extent, after aluminium has been extruded through a die. Aluminium extrusion products that have been painted, anodised, or otherwise coated, or worked (e.g. precision cut, machined, punched or drilled) fall within the scope of the goods.

The goods do not extend to intermediate or finished products that are processed or fabricated to such an extent that they no longer possess the nature and physical characteristics of an aluminium extrusion, but have become a different product.

SUPPLIER

- Different rates for different suppliers:

- Named with a specific rate
- Residual exporter
- All other exporters

Suppliers and rates are listed in the dumping commodity register

Who is the exporter:

- Not necessarily the supplier
- ADC focuses on the manufacturer of the goods
- Which party loaded the goods for export
- Does your client know who is the actual manufacturer

Proving who is the actual exporter



Country

- Dumping duties are based on the country of export, not the country of manufacture
- However, if you export from China to Malaysia knowing the final destination is Australia – the export is from China
- Do due diligence around country of origin and supplier
- False COOs have been provided

Exemptions

Listed in the dumping commodity register

[Ministerial Exemption Instrument No 5 of 2022](#) effective from 29 September 2021

Curtain rods with:

- 25mm outside diameter in 0.5mm gauge/wall thickness in both powdercoated (White/Ivory/Black) and electroplated (Brushed Chrome).
- 32mm outside diameter in 0.7mm gauge/wall thickness in electroplated finish (Brushed Chrome).

The curtain rods come in lengths 2.0m and 3.0m, and are individually heat/shrink wrapped and labelled. The curtain rods are made of A class hot-rolled strip metal comprising of 0.12% carbon and are made using a roll forming process and a longitudinal welding technique.

For more information about the Ministerial Exemption Instrument please refer to Report [EX0087](#)

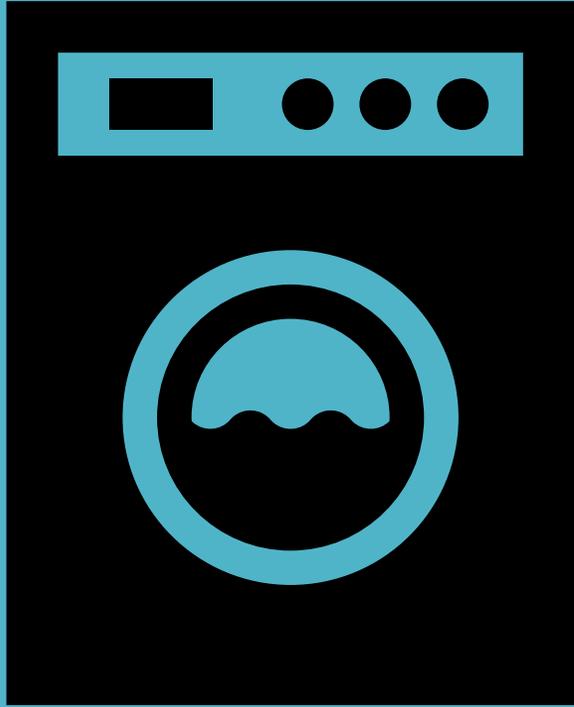
Risks of getting it wrong

Duty demands in the millions of dollars

Infringement notices

Potential claim from the client

No ruling system – FTA made a submission in December 2025 calling for a ruling system



Trade Based Money Laundering

Trade Based Money Laundering

What is it? Disguising the proceeds of crime and moving funds through the use of trade transactions in an attempt to legitimise their illegal origin

-The purpose of the transaction is not the movement of goods, but the movement of money

-Examples:

- Importing goods at overvalued or undervalued prices
- Exporting goods at overvalued or undervalued prices
- Falsely describing goods
- Higher risk goods – recycled textiles, sugar, cement, precious gemstones, bullion, tobacco, liquor, scrap metals, solar panels, luxury cars, mobile phones and meat products

Indicators of trade based money laundering

Customer has limited import/export knowledge

Sudden involvement in an area/good

Import does not match the business or the customer seems unfamiliar with the market

Business is only with the one counterparty

Customer pays cash

Payment method seems risky

Customer seeks unusually high levels of confidentiality

Customer has difficulty providing documents – COO, packing list

Goods are delivered before payment is made

Indicators of trade based money laundering Cont.

Figures are in round dollars

Value of goods inconsistent with market or previous transactions

Transport documents cannot be verified

Duplication of information across documents involving different transactions (reference numbers etc)

Obvious alterations

Lack of a trademark

Freight costs do not make sense for the cargo

Packing is inconsistent – perishables not in a refer

Transport route is unusual

Delivery address is a forwarder or 3PL

What to do

- This is clearly an important area to the ABF
- Providing clearly false information could result in a compliance response
- You have an obligation to report information you believe is false
- You can only avoid liability for a false statement by the exercise of due diligence
- Border Watch

A close-up photograph of a dark blue jacket. The words "AUSTRALIAN BORDER FORCE" are printed in large, bold, yellow capital letters across the chest area. The jacket has a visible collar and a yellow strap on the shoulder.

**AUSTRALIAN
BORDER FORCE**

Voluntary disclosure

Voluntary disclosure

- No broker is 100% compliant – Issue is what you do when you identify an error
- Voluntary disclosure – a written notice submitted to the ABF that identifies an error, omission or adjustment in a customs related statement before the ABF commences an audit or enforcement action
- Protection from penalties under s243T and s243U
- Does not protect from prosecution or intent based offences
- ABF is unlikely to impose penalties even if they could

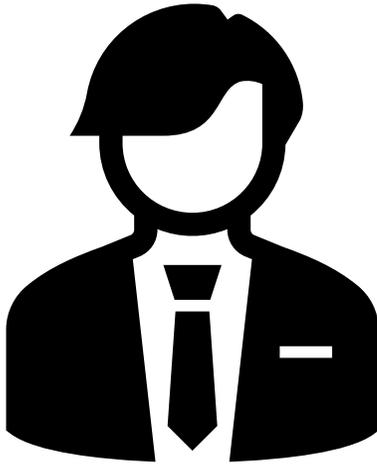


Voluntary disclosure

- Permits bulk amendment of entries (50+ lines)
- Refunds only available via individual amendment
- Intention to make voluntary disclosure
- Suggested approach:
 - *Fully identify the problem*
 - *Explain to the ABF what went wrong*
 - *Provide the solutions – what steps will be taken to prevent a recurrence*
 - *Quality assurance to test the corrective measures*

Transfer pricing adjustments

- Common voluntary disclosure topic is transfer pricing adjustments to value
- It is common for multinationals to alter the price of goods purchased in a one off end of year adjustment
- Obtain a valuation advice to confirm the valuation method
- Obtain import data and apply the adjustment across the entries
- Voluntarily disclose the impact of the transfer pricing adjustment
- Repeat each year



Broker Licensing

Customs broker licensing

2024 – 2025 licensing figures

- 48 nominee licence application – 31 granted, 17 not granted
- 13 corporate broker licence applications
 - *down 40%*
 - *All granted*
- 2 sole trader applications – one granted

Who are you

	20-29	30-39	40-49	50-59	60-69	70-79	80+	Total
NSW	5	73	250	212	142	40	>5	723
VIC	>5	37	140	130	127	35	0	470
QLD	>5	26	78	61	41	8	>5	217
WA	0	16	31	33	12	12	0	104
SA	0	5	12	15	6	>5	>5	40
TAS	0	>5	>5	>5	>5	0	0	7
NT	0	>5	0	0	>5	0	0	>5
Total	7	159	513	454	330	96	>5	1563

- These figures include licensed nominee and sole trader customs brokers
- The average age of an individual licensed customs broker is 53.
- Of the 1563 individual licensed customs brokers, 74% are Male and 26% are Female.

Meet your CPD requirements

The ABF will audit compliance with CPD requirements

- 21 brokers audited last year
- 15 brokers surrendered their licence
- 6 referred to NCBLAC for investigation and report (2 brokers surrendered their licence)

If there is an issue, tell broker licensing prior to them contacting you

Due diligence requirements

ABF examples of a failure to exercise due diligence:

- Failure to confirm identity (relying on information from forwarder)
- Failure to obtain LOA
- Failure to verify consignee address
- Is the address suitable to receive goods
- Completing clearance of goods after they have arrived in Australia
- Insufficiently detailed commercial documents
- Commercial documents with cut and paste signatures
- Information in ICS that does not match the commercial documents

One item on its own may not be a red flag, but a combination of issues should be a warning



Compliance
results

Infringement notices

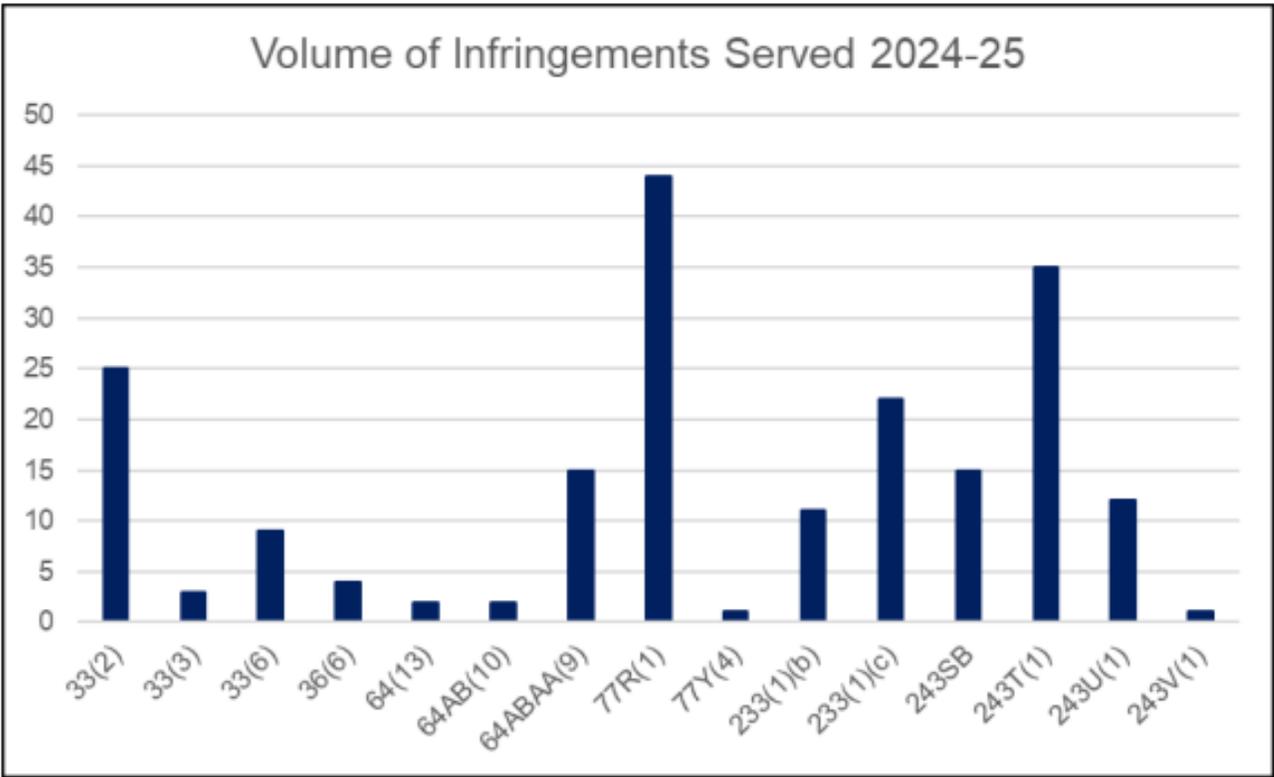
77R – Breach of depot licence

234T – False statement resulting in an underpayment

33(2) – Goods under customs control

233 – Prohibited imports

Figure 1 - Number of Infringement Notice Scheme offences FY2024-25 1 Jul 2024 – 30 Jun 2025



Compliance activities increasing

Table 2 - Value of revenue understatements identified from investigations and compliance activities

Activity Type	Q4 APR- JUN 2024-25	Q1 JUL-SEP 2025-26	FY 2024-25	FY 2023-24
Post Transaction Verification	\$3,041,665	\$15,206,593	\$89,484,627	\$17,343,601
Voluntary Disclosure	\$71,731,988	\$101,916,322	\$198,916,669	\$255,421,384
Pre Clearance Intervention	\$6,753,820	\$25,339,014	\$29,889,937	\$20,865,544
Compliance Monitoring Programme	\$193,236	\$583,295	\$933,576	\$363,059
National Refunds	\$3,437,105	\$1,767,220	\$31,767,040	\$15,895,131

Dumping duty compliance

- Aluminium Extrusion
- Concrete Underlay Film (Black)
- Hollow Structural Sections
- Steel Pallet Racking
- Steel Reinforcing Bar
- Painted Steel Strapping
- Precision Pipe & Tube Steel
- Electric Resistance Welded Pipes

Table 5 – Trade Remedy Understatements

Trade Remedy Understatements	Q1 JUL-SEP 2023-24	Q1 JUL-SEP 2024-25	FY 2024-25	FY 2023-24
Customs Duty	\$82	\$836	\$2,851	\$12,017
Dumping Duty	\$220,143	\$8,689,636	\$877,569	\$865,744
Countervailing Duty	\$166,003	\$1,431,249	\$363,368	\$462,612
GST	\$38,808	\$1,011,961	\$107,541	\$369,486
Total	\$425,036	\$11,133,682	\$1,351,329	\$1,709,859

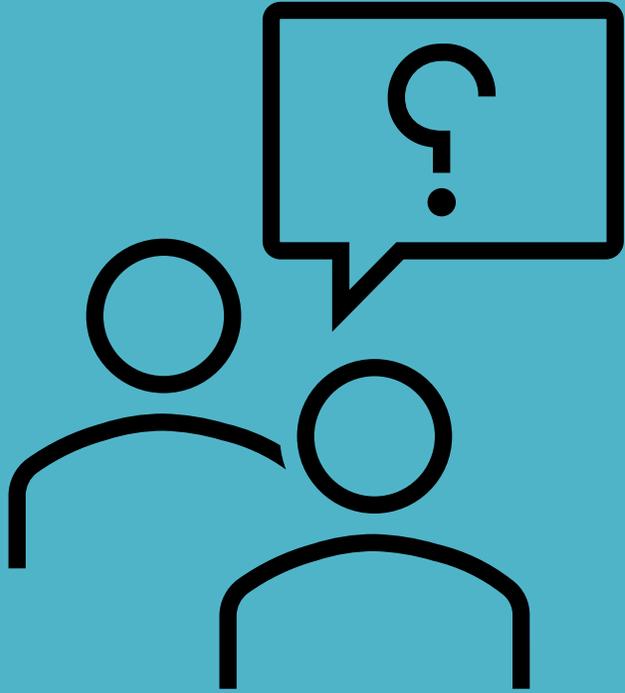
Import declarations

Description	FY 2024-25	FY 2023-24
Val - Valuation Date	280	230
Val - Invoice Terms	305	218
Incorrect Delivery Address	298	199
Goods Description	99	123
Tariff Classification	444	117
Val - Price (Invoice Total)	166	111
Val - Related Transaction	149	87
Gross Weight	97	70
Loading Port	177	70
Origin	67	45
Tariff Concession or other concession	57	42

Cargo reporting

Table 09 - Most common errors on cargo reports (CMP)

Description	FY 2024-25	FY 2023-24
Consignee Incorrect	212	104
Consignor Incorrect	123	51
Port of Destination	37	44
Declared Value	23	13
Gross Weight	110	46
Goods Description	11	7
Origin Port of Loading	77	15
Bill Number	8	9
Container Number	7	3



Questions

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