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Digital carnet reform: Consultation paper

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Introduction

The International Chamber of Commerce (ICC), in collaboration with the World Customs Organization (WCO) is leading a global initiative to replace the issuance and use of paper *Admission Temporaire / Temporary Admission* (A.T.A.) carnet with a new digital solution, known as the eATA carnet. The eATA carnet is expected to deliver a range of benefits to industry and customs administrations worldwide, including opportunities for more efficient and streamlined interactions with customs.

The ABF is examining potential legislative amendments to the Customs Act to facilitate the acceptance of eATA carnets for temporary imports under section 162A of the Customs Act, and associated benefits for Australia to transition towards the new eATA carnet system. The decision on Australia transitioning to the eATA system is yet to be determined by the Australian Government.

Next steps

The ABF welcomes input from industry on the proposal to transition to the eATA carnet, and the legislative amendments that would be required to achieve that outcome.

The below table outlines the main milestones for this consultation paper, and Australia's potential transition to the eATA carnet.

Milestone	Description	Timeframe
Industry consultation	Industry is invited to comment on ABF proposals to facilitate the eATA carnet	07 January 2026 – 04 February 2026
Legislative amendments	Subject to Government agreement, the ABF will support development of amendments to the Customs Act (and associated regulations) for introduction into the Parliament.	Throughout 2026
Transition to the eATA carnet	Subject to Government agreement and the passage of legislation, the ABF will work closely with industry to begin Australia's transition to the eATA system.	Throughout 2026 and 2027
Final implementation	Subject to Government agreement and the passage of legislation, the ABF will: <ul style="list-style-type: none"> accept eATA carnets as a form of security for goods temporarily imported into Australia under section 162A of the Customs Act. administer proposed new reporting requirements for goods that are exported from, and re-importation into, Australia under the cover of Australian-issued eATA carnets. 	Late 2027 – Early 2028

To provide a submission to this consultation, or for questions on this consultation paper, please contact the Strategic Industry Partnership section at industry.engagement@abf.gov.au.

Industry participants are requested to provide submissions by **COB 4 February 2026**.

What is the eATA carnet?

- 1.1. The eATA carnet will be a digital version of the current paper A.T.A. carnet, which businesses worldwide currently use to access the temporary importation procedure of over 80 countries, without needing to post a bond or security with local customs authorities, or pay applicable duties and/or taxes on entry.
- 1.2. The eATA carnet will be managed on a digital platform hosted by the International Chamber of Commerce (ICC) - the ATA Carnet real-time lifecycle management system (eATA carnet system) – that will:
 - allow businesses to apply online for an eATA carnet with national issuing authorities,
 - enable businesses to carry and declare a digital version of the ATA carnet on a smartphone application, through the official ICC ATA Carnet app. Carnet holders will also be able to share the eATA carnet with authorised representatives.
 - allow carnet holders to present the eATA carnet to customs authorities, when crossing a border using the ATA Carnet app.
 - enable carnet holders to present the eATA carnet to customs authorities using a QR code, and for customs officers to verify and approve import, export and transit transactions through an ATA Carnet Customs Portal, and
 - record import, export and transit transactions on the digital platform, and include security features (such as encryption).
- 1.3. Currently, the eATA carnet is expected to be implemented globally in early 2028. Carnet holders are expected to be issued both paper and digital carnets throughout an initial global transition period, which is expected to commence from mid-2026. Businesses will be required to present the paper version of the eATA carnet to the ABF during this transition period.
- 1.4. The eATA carnet system will apply to the temporary importation of goods other than means of transport. For vehicles that are temporarily imported into Australia for private road use, the ABF accepts Carnets de Passage en Douane (CPD), which will remain in paper form for the foreseeable future. The ABF is aware of ongoing work within the Federation International de l'Automobile (FIA) and the United Nations Economic Commission for Europe (UNECE) to potentially digitise the CPD. Although international efforts are underway to digitise the CPD carnet, it is at an early-stage of development in comparison to the eATA carnet. The ABF, in collaboration with the Australian Automobile Association, is continuing to participate in international discussions for a future eCPD carnet.

What amendments to customs legislation might be required?

- 1.5. The ABF considers the following amendments to customs legislation may be required to facilitate the acceptance and use of eATA carnets in Australia. The ABF's reasoning for these amendments are outlined as follows.

Enabling use of the eATA carnet for import and export reporting

- 1.6. The Customs Act allows the ABF to grant temporary importation to goods that are imported under 'temporary admission papers' (e.g. a paper A.T.A. carnet) if the person importing those goods has made an application to the ABF under section 162AA of the Customs Act.¹
- 1.7. The Customs Act also allows the ABF to grant permission to load a temporary import onto a vessel or aircraft for export, if:
- the goods were the subject of an application under section 162AA to take delivery on initial importation (which applies to goods that were not imported under 'temporary admission papers'), and
 - the owner of the good has not made a separate application for permission to load the goods for export under section 162AA.²
- 1.8. Section 162AA of the Customs Act states that an application for temporary imports that are not imported under the cover of temporary admission papers, and an application for permission to load a temporary import onto a vessel or aircraft for export, is made by lodging a prescribed form with the ABF. The prescribed form to request permission to load a temporary import for export is the same form, in substance, as the export declaration.
- 1.9. An eATA carnet is not considered a 'temporary admission paper', as the eATA carnet is an electronic application, rather than a document that exists in paper form. This means that, upon transition to the eATA carnet, an importer will be required to complete a section 162AA application to request temporary importation for their goods, even though the goods will also be reported on the eATA carnet that is presented to the ABF. This will also require the importer to lodge a section 162AA application upon the re-exportation of the temporary import from Australia (which is an export declaration), in addition to presenting the eATA carnet again to the ABF on export.
- 1.10. The ABF is proposing to amend the Customs Act to enable the ABF to accept eATA carnets from 2028. The proposed amendments would involve removing the current reference to 'temporary admission papers' in section 162A of the Customs Act, and introducing a new provision that would allow the Minister for Home Affairs to prescribe, in the *Customs Regulation 2015* (Customs Regulation), instruments that importers can use to temporarily import goods into Australia without needing to separately complete a section 162AA application.
- 1.11. This approach would allow the Minister to periodically amend the Customs regulations to give legal effect to the paper A.T.A. carnet, the paper CPD carnet, the eATA carnet and a potential future eCPD carnet. Importantly, this approach would:
- allow the holders of foreign-issued eATA carnets to temporarily import goods without needing to complete a section 162AA application,

¹ Customs Act, sub-section 162A(2A)

² Customs Act, sub-section 162A(6A)

- allow the Minister to permit industry's use of both paper and eATA carnets during Australia's initial transition to the eATA system, and
- allow the holders of CPD carnets to continue to use paper versions of the CPD carnets to temporarily import vehicles for private use, until a digital version of the CPD carnet becomes available.

No.	Question
1	Do you support the proposed amendments to customs legislation that would allow the holders of foreign-issued eATA carnets to temporarily import and re-export their goods, without needing to separately complete a section 162AA application?
2	Are there other issues that the ABF should consider around proposed implementation of eATA carnets for import and export reporting purposes?

Clarifying interaction with import entry requirements

- 1.12. Customs legislation requires all imported goods into Australia to be entered for home consumption or for warehousing.³ An importer can enter imported goods for home consumption using an import declaration, or enter those goods for warehousing using a warehousing declaration.
- 1.13. The Customs Act requires temporary imports to be entered for home consumption using an import declaration, even when the goods are imported with a carnet (whether paper or digital).⁴ Separately, section 168A(3) of the Customs Act 'deems' goods that are temporarily imported into Australia with an A.T.A. carnet as entered for home consumption. The ABF's view is that the use of an A.T.A. carnet replaces the need to separately enter the temporary import into home consumption using an import declaration under the Customs Act. However, industry occasionally seeks advice from the ABF to confirm if an import declaration is still required if goods are brought to Australia with an A.T.A. carnet.
- 1.14. The ABF is proposing to amend the Customs Act to make it clear that goods imported with a carnet, including an eATA carnet, are not required to be separately entered for home consumption using an import declaration. This might be achieved, for example, by:
- amending section 162A(3) of the Customs Act to clarify that a temporary import that has been granted temporary importation using a carnet is deemed entered for home consumption for the purposes of section 68, or
 - repealing section 162A(3) of the Customs Act, and amending section 68(1) to include goods that are granted permission to be delivered into home consumption under section 162A using a carnet (including eATA carnets) are exempt from additional entry requirements under section 68.

No.	Question
3	Do you think it would be beneficial to amend the Customs Act to clarify that goods cleared under the cover of a foreign-issued eATA carnet relieves the obligation to enter those same goods for home consumption, using an import declaration?

³ Customs Act, sub-section 68(1)

⁴ Customs Act, section 68

Export entry requirements

- 1.15. The Customs Act requires the owner of goods intended for export to enter those goods for export, unless an exception applies, prior to being delivered to the wharf, airport or other place for export.⁵ There is no exception, in the Customs Act or associated regulations, for the export of temporary imports (whether or not covered under a paper or eATA carnet).
- 1.16. It is also an offence under the Customs Act for persons that deliver goods to other persons at a wharf or airport for export, and:
- if the goods are required to be entered for export – an export declaration has not been lodged with the ABF, or
 - if the goods are not required to be entered for export – that certain prescribed particulars (commonly referred to as an ‘export exemption code’) are not provided to the person receiving the goods at the wharf or airport at, or before, the time of delivery, or
 - if the goods have not been entered for export – the person delivering the goods to the other person at the wharf or airport fails to enter the goods for export within prescribed timeframes.⁶
- 1.17. Customs legislation prescribes goods that are not required to be entered for export and outlines a number of export exemption codes that are available for the purposes of section 114E, depending on the nature of the goods. Export exemption code ‘EXTI’ is applicable to the export of goods that have been delivered in accordance with a permission granted under section 162A of the Customs Act, and have not been entered for export. Use of the ‘EXTI’ code notifies the ABF of the impending export of temporary imports that use a carnet, which allows those goods to be held under customs control until finalisation of carnet acquittal procedures.
- 1.18. The export exemption code ‘EXTI’ can only apply to temporary imports that, under the Customs Act, are not required to be entered for export. There is, however, no general exemption from export reporting for the export of temporary imports. Australia’s international commitments also require the ABF to accept an A.T.A. carnet in lieu of an export declaration, and this commitment will continue to apply to eATA carnets once Australia transitions to the eATA system. Such commitments will continue to apply to Australia for the eCPD carnet.
- 1.19. The ABF is proposing to amend customs legislation to exempt temporary imports that were initially imported into Australia with a carnet from the requirement to also enter those goods for export using an export declaration, and to clarify that the EXTI exemption code is available to temporary imports that had been imported into Australia with a carnet (including eATA carnet).

No.	Question
4	Are you supportive of the proposal to amend the Customs Act to explicitly exempt temporary imports that were initially imported into Australia with a carnet from the requirement to enter the goods for export?
5	Are there other issues associated with amending customs legislation to clarify that the EXTI exemption code should be used for goods initially imported into Australia with a carnet (including eATA carnet)?
6	Is there anything else the ABF should consider on the use of the EXTI export exemption code?

⁵ Customs Act, section 113

⁶ Customs Act, section 114E

Australian carnet goods - export declaration requirements

- 1.20. Australian businesses and individuals are eligible to acquire an A.T.A. carnet for use in the temporary importation procedure of other countries that accept A.T.A. carnets. The ABF is obliged, under international agreements, to endorse the exportation and re-importation counterfoils on Australian carnets when those goods are initially exported from Australia and upon its re-importation. On initial export, the ABF endorses A.T.A. carnets irrespective of whether the goods have been entered for export, using an export declaration.
- 1.21. The Customs Act requires the owner of goods intended for export to enter those goods for export, unless an exception applies, prior to being delivered to the wharf, airport or other place for export.⁷ The Customs Act does not contain an exception from this requirement for Australian goods that are exported from Australia under the cover of a carnet.
- 1.22. As customs legislation does not exempt goods exported under the cover of an Australian carnet from export entry requirements, and as such, those goods should be reported to the ABF using an export declaration prior to the goods' departure from Australia. This issue will extend to Australian goods exported under the cover of an eATA carnet, once Australia commences its transition to the eATA system.
- 1.23. The ABF is considering how amendments to the Customs Act might be pursued to allow goods to be exported under the cover of an Australian-issued carnets to leave Australia with the export reporting framework under the Customs Act, and to foreclose the risk of Australian-issued carnets being used to by-pass export reporting requirements under the Customs Act.
- 1.24. This might be achieved, for example, by amending the Customs Act to deem goods entered for export, if the goods are presented with an Australian-issued A.T.A. carnet on export and the goods are intended to be re-imported into Australia using that same carnet. The benefit of this option is that it preserves the ability for the owners of Australian goods to enter their goods for export using an export declaration, if they choose to do so.
- 1.25. Alternatively, amendments to the Customs Act could be pursued to introduce a new provision that regulates the reporting of goods that are exported from Australia with the intention of being re-imported under the cover of an Australian-issued A.T.A. carnet. This option provides an additional benefit of establishing a dedicated reporting framework for 'temporary exports' that is transparent and easier for industry to identify.
- 1.26. In either case, it will be necessary to ensure that certain goods remain subject to the requirement to lodge an export declaration with the ABF. This includes, for example, goods to which a permit or other form of permission applies to export the goods from Australia. Measures will also need to be pursued to ensure goods that are not intended to be re-imported into Australia are also required to lodge an export declaration prior to export.

No.	Question
7	We seek your views on the proposal for the Customs Act to include a mechanism to allow the holders of Australian-issued eATA carnets to export their goods from Australia using that document, without also requiring the lodgement of an export declaration.
8	What should the ABF take into account when designing that mechanism?

⁷ Customs Act, section 113

Australian carnet goods – import declaration requirements

- 1.27. As noted in paragraph 2.15 of this consultation paper, Australian businesses and individuals are eligible to acquire an A.T.A. carnet for use in the temporary importation procedure of other countries that accept A.T.A. carnets. On re-importation, the ABF endorses Australian-issued A.T.A. carnets irrespective of whether the goods are also entered for home consumption using an import declaration.
- 1.28. The Customs Act requires the owner of imported goods to enter those goods for home consumption or warehousing, unless an exception applies.⁸ The Customs Act does not contain an exception from this requirement for Australian goods that were previously exported from Australia with an Australian-issued carnet, and are seeking re-importation into Australia.
- 1.29. Goods that return to Australia under the cover of an Australian-issued A.T.A. carnet are also subject to applicable duties and taxes on re-importation, unless concessional treatment applies to those goods. Most goods that were produced in Australia, or previously delivered into home consumption, are eligible for concessional duty and GST treatment under by-laws prescribed under Item 17 of Schedule 4 of the *Customs Tariff Act 1995*. Eligibility for concessional treatment, however, requires the goods to meet any conditions outlined in the applicable by-law.
- 1.30. There is no mechanism within the Customs Act that allows the ABF to clear Australian goods into home consumption using an A.T.A. carnet, where those goods have:
- previously been exported from Australia under the cover of an Australian-issued A.T.A. carnet;
 - are subsequently re-imported into Australia under the cover of the Australian-issued A.T.A. carnet; and
 - are not accompanied by an import declaration.
- 1.31. Similarly, the A.T.A. carnet does not provide a mechanism for the owner of the returning Australian goods to claim concessional treatment under Item 17. Some re-imported goods may not meet the requirements of any of the prescribed by-laws for Item 17 (such as, for example, the requirement that the returning goods have not been altered while abroad).
- 1.32. The ABF is considering opportunities to amend the Customs Act to allow goods to be exported from, and re-imported into, Australia under the cover of an Australian-issued A.T.A. carnet (including eATA carnet), without needing to separately lodge an import declaration with the ABF for those same goods. This might be achieved by:
- amending the Customs Act to deem goods entered for home consumption, if the goods are presented with an Australian-issued A.T.A. carnet and the goods were previously exported from Australia using that same carnet. The benefit of this approach is that it preserves the ability for the owners of Australian goods to enter their goods for home consumption using an import declaration, if they chose to do so.
 - alternatively, the ABF could seek amendments to the Customs Act that introduce new provisions that regulate the reporting of goods that are re-imported into Australia under the cover of an Australian-issued A.T.A. carnet. This option provides an additional benefit of establishing a dedicated reporting framework for 'temporary exports' that is transparent and easier for industry to identify.
- 1.33. In either case, it would be necessary to ensure goods that are subject to import permitting requirements, or that are ineligible for duty and tax concessional treatment on re-importation, remain subject to the requirement to lodge an import declaration with the ABF. It would also be necessary to ensure that goods re-imported under the cover of an Australian-issued carnet can

⁸ Customs Act, section 68

claim the same duty and tax concessions that are available to goods that are declared to the ABF on an import declaration.

No.	Question
9	We seek your views on the proposal for the Customs Act to include a mechanism to allow the holders of Australian-issued eATA carnets to re-import their goods into Australia using that document, without also requiring the lodgement of an import declaration.
10	What additional considerations should the ABF take into account when designing that mechanism?

The Carnet de Passage en Douane

- 1.34. The ABF is aware of ongoing work within the FIA and UNECE to digitise the CPD, which is the international guarantee document for the temporary importation of means of transport. The proposal for digitisation of the CPD carnet is at a conceptual stage.
- 1.35. The ABF is proposing that legislative amendments to the Customs Act (and associated regulations) are technology neutral. This would mean that the legislative amendments would be designed to allow the ABF to accept digital versions of CPD carnets, subject to Government agreement to accept the digital CPD and without requiring further amendments to customs legislation.
- 1.36. This approach would allow Government to commence transition to a new digital CPD system quickly (including through pilot initiatives with industry), without needing to wait for further amendments to customs legislation. It would also enable Government to quickly adopt other digital forms of security for Australia's temporary importation procedure, should such documents be created in future.

No.	Question
11	We seek your views on benefits of the proposal to amend the Customs Act to enable the ABF to accept digital CPD carnets, or other digital forms of security that are established internationally.