

PRESCRIBED WAREHOUSE GOODS FOR EXPORT

Prescribed warehouse goods (PWGs) may be dutiable or excisable goods. Dutiable and excisable goods are often referred to as underbond goods.

Requirements to give notice of the movement of PWGs are outlined in sections 102A and 117AA of the *Customs Act 1901*. The list of Australian Harmonized Export Commodity Classifications (AHECC) for prescribed warehouse goods is in schedule 1AAA of the *Customs Regulations 1926*.

Where prescribed warehouse goods are to be released from a warehouse for export, the Export Declaration must have both the Customable Excisable Indicator and the Prescribed Goods Indicator selected as 'Yes'. The Warehouse Establishment ID must be specified. Warehouse operators must ensure that a valid Export Declaration Number (EDN) exists for a consignment of prescribed goods before releasing it from the warehouse.

The release of prescribed warehouse goods for export must be reported to Customs and Border Protection electronically in the Integrated Cargo System (ICS).

Prescribed warehouse goods for export can only be released from a licensed section 79 warehouse for movement to:

- a licensed section 77G depot (for consolidation)

or

- a wharf or airport (for export).

Depots will be informed electronically by Customs and Border Protection of the impending arrival of prescribed goods as detailed in the release notice from either a warehouse or another depot. PWGs for export can only be consolidated at a licensed section 77G depot. Customs and Border Protection must be informed electronically whenever the following occurs:

- the receipt of PWGs into the depot for the purposes of consolidation
- the release of PWGs from a licensed section 77G depot.

PWGs can only be released from a licensed section 77G depot to:

- another licensed section 77G depot (for further consolidation);
- a cargo terminal (for export)

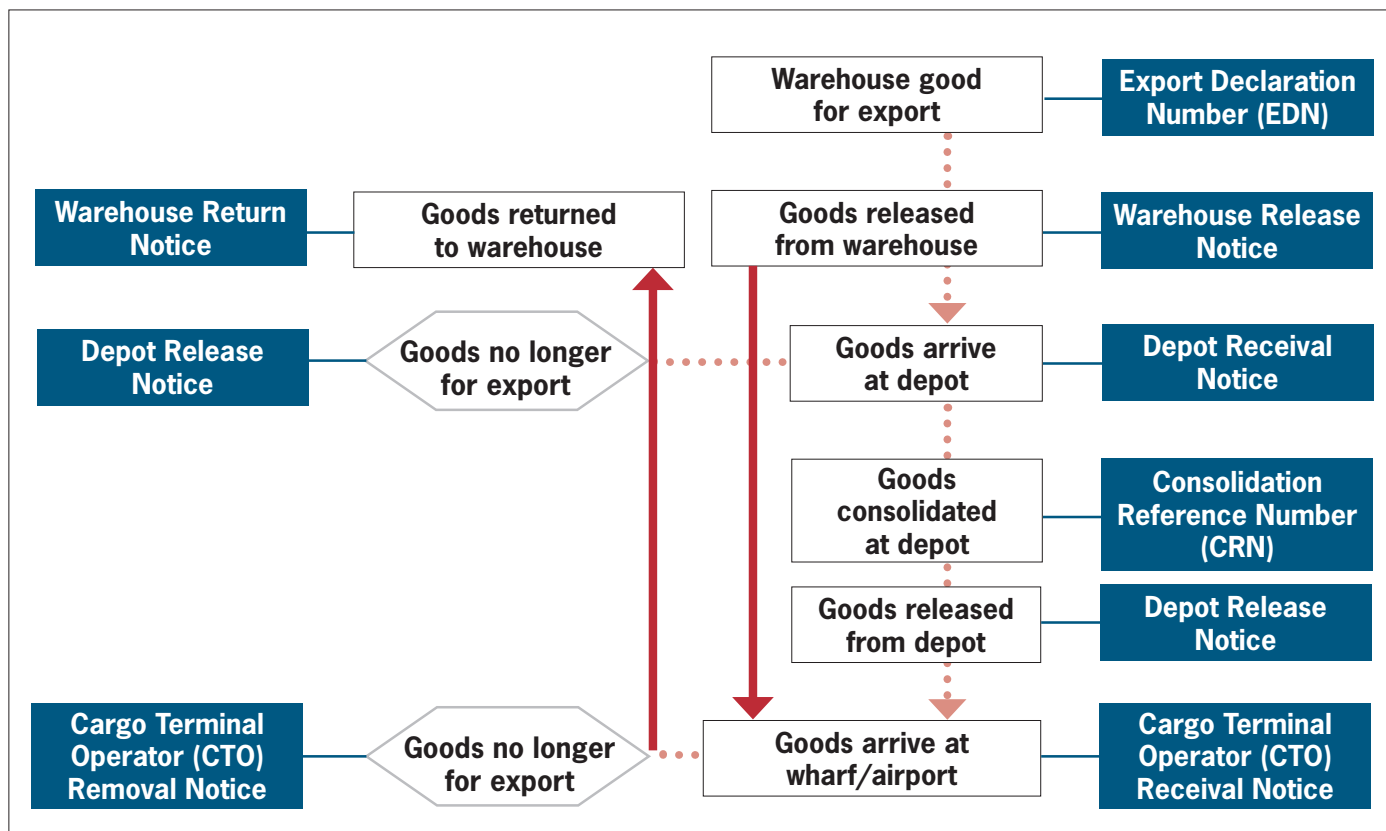
or

- returned to a section 79 warehouse (in which case, the warehouse operator must report the return of the goods to Customs and Border Protection electronically).

The release and receipt reports sent to Customs and Border Protection require minimal information. Failure to communicate these reports to Customs and Border Protection are strict liability offences, and subject to the Infringement Notice Scheme. Electronic reporting will need to be conducted either through Electronic Data Interchange (EDI) or Customs Interactive (CI).

REPORTING PRESCRIBED WAREHOUSE GOODS

The following diagram describes the export process for prescribed warehouse goods and the different premises the consignment may be sent to. The light blue boxes are the Customs and Border Protection documents required to be lodged with Customs and Border Protection at each step of the export process. The darker blue boxes show the acronym for the key documents provided to Customs and Border Protection – an Export Declaration Number (EDN) is for a single consignment, a Consolidation Reference Number (CRN) replaces an EDN if the goods for export are consolidated.



Please Note:

Movement permission was introduced on 29 June 2004 under the Excise and Other Legislation Amendment (Compliance Measures) Act 2004. Exporters of tobacco seed, plant and leaf and underbond excisable products are required to obtain an export movement permission from the Australian Taxation Office (ATO) prior to approaching Customs and Border Protection for an authority to export. The ATO export movement permission number must be quoted on the Export Declaration.

COMMONLY USED EXPORT ACRONYMS

Acronym	Document Full Name
EDN	Export Declaration Number
CRN	Consolidation Reference Number
DRC DEPREC	Depot Receival Notice
DRL DEPREL	Depot Release Notice
CRC CTOREC	CTO Receival Notice
CRM CTOREC	CTO Removal Notice
WRL WARREL	Warehouse Release Notice
WRT WARRET	Warehouse Return Notice

For more information on any Customs and Border Protection matter, contact the Customs Information and Support Centre on 1300 363 263 or email information@customs.gov.au or browse the website www.customs.gov.au