

DISCLAIMER: *The Commission and Australia are publishing the texts of the Agreement following the announcement of conclusion of the negotiations on 24 March 2026. The texts are published in view of the public interest in the Agreement, for information purposes only and they may undergo further minor modifications, including as a result of the process of legal and linguistic revision. These texts are without prejudice to the final outcome of the Agreement between the EU and Australia. The texts will be final upon signature. The Agreement will become binding on the Parties under international law only after completion by each Party of its applicable legal requirements and procedures necessary for the entry into force of the Agreement.*

CHAPTER 4

CUSTOMS AND TRADE FACILITATION

ARTICLE 4.1

Objectives

1. The objectives of this Chapter are to:
 - (a) facilitate trade in goods between the Parties, consistent with the WTO Agreement on Trade Facilitation, while ensuring effective customs control, taking into account the evolution of trade practices;
 - (b) ensure transparency of each Party's customs laws and regulations;
 - (c) ensure predictable, consistent and non-discriminatory application by each Party of its customs laws and regulations;
 - (d) promote simplification and modernisation of each Party's customs procedures and practices consistent with international agreements to which both Parties are party and relevant international standards which are applied by both Parties; and
 - (e) enhance cooperation between the Parties in the field of customs matters and trade facilitation.
2. In the event of any inconsistency between this Chapter and Chapter 6 (Sanitary and phytosanitary measures) or Chapter 8 (Technical barriers to trade), Chapter 6 (Sanitary and

phytosanitary measures) and Chapter 8 (Technical barriers to trade), as applicable, shall prevail to the extent of the inconsistency.

ARTICLE 4.2

Definitions

For the purposes of this Chapter, the following definitions apply:

- (a) "customs laws and regulations" means any laws and regulations applicable in the territory of either Party governing the import, export and transit of goods as well as other customs procedures, and including measures of prohibition, restriction and control, usually administered, applied or enforced by the customs authorities of the Parties; and
- (b) "SAFE Framework" means the WCO Framework of Standards to Secure and Facilitate Global Trade.

ARTICLE 4.3

Customs cooperation and mutual administrative assistance

1. The Parties shall cooperate on customs matters with a view to facilitating the effective operation of this Agreement, including by:
 - (a) exchanging information concerning customs laws and regulations and their implementation, and customs procedures, including best practices, particularly in the following areas:
 - (i) simplification and modernisation of customs procedures;
 - (ii) enforcement of intellectual property rights by their respective customs authorities;
 - (iii) facilitation of transit movements and transshipment;

- (iv) relations with the business community; and
 - (v) supply chain security and risk management.
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- (b) working together on the customs-related aspects of securing and facilitating international trade supply chains in accordance with the SAFE Framework;
 - (c) developing joint initiatives, as appropriate, relating to import, export and other customs procedures and ensuring an effective service to the business community;
 - (d) strengthening their cooperation in the field of customs in international organisations such as the WTO and the WCO;
 - (e) endeavouring to harmonise their data requirements for import, export and other customs procedures by implementing common data standards and elements in accordance with the WCO Customs Data Model or other relevant international standards;
 - (f) strengthening their cooperation on risk management techniques, including:
 - (i) sharing best practices;
 - (ii) sharing, where appropriate, risk information and control results; and
 - (iii) considering, where relevant and appropriate, mutual recognition of risk management techniques, risk standards and security controls;
 - (g) establishing, where relevant and appropriate, mutual recognition of Authorised Economic Operator programmes and customs controls, including equivalent trade facilitation measures;
 - (h) fostering cooperation between customs and other government authorities or agencies in relation to Authorised Economic Operator programmes, including by aligning requirements, facilitating access to benefits and minimising unnecessary duplication; and
 - (i) where relevant and appropriate and without prejudice to exchanges of information that may take place between the Parties pursuant to the Protocol on mutual administrative assistance in

customs matters (hereinafter referred to as "the Protocol"), putting in place mutually agreed arrangements for structured and recurrent exchanges of information and communication between the Parties on certain categories of customs-related information for specific purposes, including the exchange of information for the purposes of improving risk management and the effectiveness of customs control, targeting high-risk goods, and facilitating legitimate trade.

2. Without prejudice to other forms of cooperation envisaged in this Agreement, the customs authorities of the Parties shall provide each other with mutual administrative assistance in customs matters in accordance with the provisions of the Protocol. Any exchange of information between the Parties under this Chapter shall be subject to Article 12 (Information exchange and confidentiality) of the Protocol, *mutatis mutandis*.

3. The Parties shall cooperate under this Article in accordance with their respective laws and regulations and subject to available resources.

ARTICLE 4.4

Customs laws, regulations and procedures

1. Each Party shall ensure that its customs laws and regulations and procedures, as well as their application:

- (a) give effect to, as appropriate, international agreements to which both Parties are party and international standards in the area of customs and trade which are applied by both Parties, including the substantive elements of the Revised Kyoto Convention on the Simplification and Harmonisation of Customs Procedures, done at Brussels on 26 June 1999, the International Convention on the Harmonized Commodity Description and Coding System, done at Brussels on 14 June 1983, as well as the SAFE Framework and the WCO Customs Data Model;
- (b) protect and facilitate legitimate trade; and
- (c) provide safeguards against fraud and illicit trade.

2. Each Party shall ensure that any penalty imposed for breaches of its customs laws and regulations and procedures depends on the facts and circumstances of the case and is commensurate with the degree and severity of the breach.
3. Each Party shall ensure that its customs procedures avoid arbitrary and unwarranted procedural obstacles and that they facilitate trade, including through the expeditious clearance of goods. Each Party shall also ensure that its customs laws and regulations and procedures are administered in a predictable, consistent, transparent and impartial manner.
4. Each Party shall periodically review its customs fees and charges with a view to reducing their number and diversity, where practicable. Each Party shall also periodically review its customs procedures with a view to simplifying them, to facilitate legitimate trade flows between the Parties and to reduce unnecessary regulatory burdens on economic operators, including small and medium-sized businesses, while ensuring effective enforcement of its customs laws and regulations and procedures .
5. Each Party shall work towards further simplification and standardisation of data and documentation required by its customs authority and, to the extent possible, other agencies.

ARTICLE 4.5

Release of goods

1. Each Party shall adopt or maintain customs procedures that:
 - (a) provide for the prompt release of goods within a period that is no longer than necessary to ensure compliance with its laws and regulations;
 - (b) provide for advance electronic submission and processing of documentation and any other required information prior to the arrival of the goods, to enable the release of goods upon arrival provided all requirements for release have been met; and

- (c) allow for the release of goods prior to the final determination of customs duties, taxes, fees and charges, if such a determination is not done prior to, or upon arrival, or as rapidly as possible after arrival and provided that all other regulatory requirements have been met.
- 2. As a condition for the release of goods prior to a final determination, each Party may require:
 - (a) payment of customs duties, taxes, fees and charges determined prior to or upon arrival of goods and a guarantee for any amount not yet determined in the form of a surety, a deposit or another appropriate instrument provided for in its laws and regulations; or
 - (b) a guarantee in the form of a surety, a deposit or another appropriate instrument provided for in its laws and regulations.
 - 3. A guarantee referred to in paragraph 2 shall not be greater than the amount the Party requires to ensure payment of customs duties, taxes, fees and charges ultimately due for the goods covered by the guarantee and shall be discharged when it is no longer required.

ARTICLE 4.6

Transit and transshipment

- 1. Each Party shall ensure the facilitation and effective control of transshipment operations and transit movements through its territory.
- 2. Each Party shall ensure that its authorities and agencies responsible for border controls and procedures dealing with the transit and transshipment of goods cooperate and coordinate their activities in order to facilitate trade.
- 3. Each Party shall allow goods intended for import to be moved within its territory under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.

ARTICLE 4.7

Risk management

1. Each Party shall adopt or maintain a risk management system for customs control.
2. Each Party shall design and apply risk management so as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions to international trade.
3. Each Party shall focus customs control and, to the extent possible, other relevant border controls, on high-risk consignments and expedite the release of low-risk consignments. Each Party may also select, on a random basis, consignments for such controls as part of its risk management.
4. Each Party shall base risk management on an assessment of risk through appropriate selectivity criteria.

ARTICLE 4.8

Post-clearance audit

1. With a view to expediting the release of goods, each Party shall adopt or maintain post-clearance audit processes to ensure compliance with customs and other related laws and regulations.
2. Each Party shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Party shall conduct post-clearance audits in a transparent manner. When an audit has been concluded, the Party shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations and the reasons for the results.
3. The Parties shall, wherever practicable, use the results of a post-clearance audit in applying risk management.

ARTICLE 4.9

Authorised economic operators

1. Each Party shall establish or maintain a trade facilitation partnership programme for operators who meet specified criteria (hereinafter referred to as "Authorised Economic Operators") in accordance with the SAFE Framework.
2. The specified criteria to qualify as an Authorised Economic Operator shall be related to compliance with requirements specified in each Party's laws and regulations or procedures. These criteria, which shall be published, may include:
 - (a) demonstration by the applicant of a satisfactory record of compliance with customs and other related laws and regulations;
 - (b) demonstration by the applicant of a satisfactory record of compliance with tax laws and regulations;
 - (c) demonstration by the applicant of a high level of control of their operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control;
 - (d) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables them to fulfil their commitments, with due regard to the characteristics of the type of business activity concerned;
 - (e) proven competences or professional qualifications directly related to the activity carried out; and
 - (f) appropriate security and safety standards, which shall be considered as fulfilled where the applicant demonstrates, to the satisfaction of the competent authorities, appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access controls, logistical processes and handling of specific types of goods, personnel and identification of the applicant's business partners.

3. The specified criteria to qualify as an Authorised Economic Operator shall not be designed or applied in a manner that arbitrarily or unjustifiably discriminates between operators where the same conditions prevail and shall allow the participation of SMEs.

4. The partnership programme shall include benefits in accordance with each Party's laws and regulations and procedures .

ARTICLE 4.10

Publication and availability of information

1. Without prejudice to Article 21.3 (1) (Publication - Transparency Chapter), each Party shall promptly publish:

- (a) where relevant and appropriate, explanatory documents related to its customs laws, regulations and procedures;
- (b) importation, exportation and transit procedures (including port, airport, and other entry-point procedures) and required forms and documents;
- (c) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;
- (d) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;
- (e) rules for the classification or valuation of products for customs purposes;
- (f) laws, regulations and administrative rulings of general application relating to rules of origin;
- (g) import, export or transit restrictions or prohibitions;
- (h) penalty provisions against breaches of import, export or transit formalities;

- (i) procedures for appeal or review;
- (j) agreements or parts thereof with a third country relating to importation, exportation or transit;
- (k) procedures relating to the administration of tariff quotas;
- (l) hours of operation for customs offices at ports and border crossing points; and
- (m) contact points for information enquiries.

2. Without prejudice to Article 21.3(3) (Publication – Transparency Chapter), each Party shall endeavour to provide for sufficient time between the publication and the entry into force of customs laws and regulations, except where it is not possible on grounds of urgency. This provision does not apply in relation to administrative rulings.

3. Each Party shall make publicly available online, and update as appropriate, the following:

- (a) a description of its importation, exportation and transit procedures, including appeal procedures, informing of the practical steps needed for import and export and transit;
- (b) the forms and documents required for importation into, exportation from, or transit through the territory of that Party; and
- (c) contact information of enquiry points.

4. Each Party shall establish or maintain one or more enquiry points to answer, within a reasonable time, enquiries of traders and other interested parties on customs matters. The Parties shall endeavour not to charge a fee for answering enquiries.

ARTICLE 4.11

Advance rulings

1. On receipt of an application containing all necessary information, a Party shall issue an advance ruling setting out the treatment to be accorded to the goods concerned. Advance rulings shall be issued in writing, including in electronic format, and within a reasonable timeframe.
2. An advance ruling shall be valid for a period of at least three years unless the advance ruling is revoked, modified, invalidated or annulled. A Party may revoke, modify, invalidate or annul an advance ruling if there is a change in the law, facts or circumstances on which the ruling was based, if the ruling was based on inaccurate or false information or if the ruling was in error.
3. A Party may refuse to issue an advance ruling if the question raised in the application is the subject of administrative or judicial review, or if the application does not relate to any intended use of the advance ruling or any intended use of a customs procedure. If a Party declines to issue an advance ruling, it shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.
4. Each Party shall publish at least:
 - (a) the requirements for the application for an advance ruling, including the information to be provided and the format;
 - (b) the time period within which it may issue an advance ruling; and
 - (c) the length of time for which the advance ruling is valid.
5. If a Party revokes, modifies, invalidates or annuls an advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision. Notwithstanding paragraph 2, if the Party revokes, modifies, invalidates or annuls an advance ruling with retroactive effect, it may only do so if the ruling was based on incomplete, incorrect, false or misleading information.
6. An advance ruling issued by a Party shall be binding on that Party in respect of the applicant that sought it. The Party may provide that the advance ruling is binding on the applicant.

7. Each Party shall provide, upon written request from the applicant, a review of the advance ruling or of the decision to modify, revoke, invalidate or annul it.¹
8. Subject to any confidentiality requirements in its laws and regulations, a Party may publish its advance rulings, including online.
9. Advance rulings shall be issued with regard to:
- (a) the tariff classification of goods;
 - (b) whether a good qualifies as an originating good in accordance with Chapter 3 (Rules of origin and origin procedures);
 - (c) the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts, if permitted by a Party's laws and regulations; and
 - (d) any other matter that the Parties may agree.

ARTICLE 4.12

Customs brokers

A Party shall not require the mandatory use of customs brokers. Each Party shall publish its measures on the use of customs brokers and shall promptly publish any subsequent modifications to

¹ Under this paragraph:

- (a) a review may be provided by the official, office, or authority that issued the ruling, a higher or independent administrative authority or a judicial authority, either before or after the ruling has been acted on; and
- (b) a Party is not required to provide the applicant access to the review procedures referred to in Article 4.13 (Review and appeal) or Article 21.6 (Review and appeal – Transparency Chapter).

these measures. Each Party shall apply transparent and objective rules when licensing customs brokers.

ARTICLE 4.13

Review and appeal

1. Each Party shall provide a right of appeal or review to any person to whom an administrative decision has been addressed by its customs authority.
2. Each Party shall provide procedures for appeal against the administrative actions, rulings and decisions of its customs authority that affect import or export of goods or goods in transit.
3. Without prejudice to Chapter 21 (Transparency), each Party shall provide that any person to whom its customs authority issue an administrative decision has access to:
 - (a) administrative appeal or review by an administrative authority higher than or independent of the official or office that issued of the decision; or
 - (b) judicial appeal or review of the decision.
4. Each Party shall ensure that, in a case where the decision on appeal or review referred to point (a) of paragraph 3 is not given within the period of time provided for in its laws and regulations or without undue delay, the applicant has the right to further administrative or judicial appeal or review or any other recourse to a judicial authority according to the laws and regulations of that Party.
5. Each Party shall ensure that the petitioner is provided with the reasons for the administrative decision so as to enable such a person to have recourse to appeal or review procedures where necessary.

ARTICLE 4.14

Relations with the business community

Each Party shall, as appropriate, provide for regular consultations on customs and trade facilitation issues, including legislative and regulatory proposals, with interested parties involved in customs related activities in the Parties, including the business community.

ARTICLE 4.15

Temporary admission

1. For the purposes of this Article, "temporary admission" means the customs procedure under which certain goods, including means of transport, can be brought into a customs territory of a Party conditionally relieved from payment of customs duties or taxes, provided that such goods are imported for a specific purpose and are intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them.
2. Each Party shall grant temporary admission, subject to its laws and regulations, to the following goods:
 - (a) goods intended for display or demonstration at exhibitions, fairs, meetings or similar events, and goods intended for use in connection with the display of foreign products at such events;
 - (b) professional equipment;
 - (c) commercial samples and advertising films and recordings;
 - (d) containers, packing and pallets that are in use or are to be used in the international shipment of goods; and
 - (e) personal effects (all articles, new or used, which a traveller may reasonably require for their personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported for commercial purposes).

3. For the temporary admission of the goods referred to in points (a) and (c) of paragraph 2 and regardless of their origin, each Party shall accept A.T.A. carnets issued in the other Party, endorsed there and guaranteed by an association forming part of the international guarantee chain, certified by the competent authorities and valid in the customs territory of the importing Party.

ARTICLE 4.16

Committee on Customs

The Committee on Customs may adopt decisions:

- (a) in relation to the customs matters listed in Article 4.3(1) (Customs cooperation and mutual administrative assistance), including for the purposes of implementing points (g) and (i) of that paragraph; and
- (b) to put in place the practical measures and arrangements referred to in Article 15(1) (Implementation) of the Protocol, including in order to establish the arrangements relating to the automatic exchange of information referred to in Article 10 (Automatic and advance exchange of information).