

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.*

PROTOCOL [XX]

CONCERNING MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

ARTICLE X.1

Definitions

For the purposes of this Protocol:

- (a) "customs laws and regulations" means any laws or regulations applicable in the territory of each 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;
- (b) "customs authorities" means:
 - (i) for the Union, the competent services of the European Commission responsible for customs matters and the customs administrations and any other authorities empowered in the Member States of the Union to apply and enforce customs legislation; and
 - (ii) for Australia, the Department of Home Affairs, or its successor.

- (c) "customs offence" means any breach or, subject to each Party's laws and regulations, attempted breach of customs laws and regulations.
- (d) "information" means any data, document, image, report, communication or authenticated copy, in any format, including electronic, whether or not processed or analysed;
- (e) "personal data" means "personal data" as defined in Article X.6 of Chapter 11 [Digital Trade].

ARTICLE X.2

Scope

1. In accordance with this Protocol, each Party shall, through its customs authorities, provide the other Party with administrative assistance for the proper application of customs laws and regulations and for the prevention, investigation and combatting of customs offences.
2. Unless otherwise provided in this Protocol, each Party shall provide assistance subject to its laws and regulations, and within the competence and available resources of its customs authorities.
3. Any administrative assistance provided by a Party to the other Party pursuant to this Protocol shall not prejudice mutual assistance in criminal matters nor each Party's respective laws governing the use of evidence in criminal investigations or prosecutions, nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that judicial authority.
4. This Protocol shall not apply to assistance to recover duties, taxes or fines.

ARTICLE X.3

Assistance on request

1. Upon request, a Party shall, provide the other Party with all relevant information that may assist to ensure the proper application of customs laws and regulations and the prevention, investigation and combatting of customs offences, including information regarding activities detected or planned, which are or could be customs offences.

2. Upon request a Party shall, provide the other party with information regarding whether:
 - (a) goods which are exported from the territory of the other Party have been imported into its territory in accordance with its customs laws, regulations or procedures, specifying the customs procedure applied to the goods, if any; or
 - (b) goods which are imported into the territory of the other Party have been exported from its territory in accordance with its customs laws, regulations or procedures, specifying the customs procedure applied to the goods, if any.

3. Upon request a Party shall, subject to its laws and regulations, take the necessary steps to ensure special surveillance of:
 - (a) persons known to the other Party to have committed a customs offence or suspected of doing so;
 - (b) goods either in transport or storage notified by the other Party as giving rise to a suspected customs offence;
 - (c) premises suspected by the other Party as being used to commit customs offences in its territory; and
 - (d) means of transport suspected by the other Party of being used to commit customs offences in its territory.

ARTICLE X.4

Spontaneous assistance

A Party shall, subject to its laws and regulations, provide any information to the other Party on its own initiative, if it considers such information to be necessary for the other Party to ensure the proper application of its customs laws and regulations, particularly regarding:

- (a) persons, goods and means of transport;
- (a) new techniques for enforcing customs laws and regulations which have proved their effectiveness; and
- (b) new trends, means or methods of committing customs offences.

ARTICLE X.5

Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the information and documents necessary to enable compliance with the request, including in relation to:

- (a) the requesting authority;
- (b) the information or type of assistance requested;
- (c) the subject of and the reason for the request;
- (d) the laws and regulations involved;
- (e) indications as exact and comprehensive as possible on the goods or persons who are the target of the investigations; and
- (f) a summary of the relevant facts and of the enquiries already carried out.

2. In case of urgency, an oral request may be accepted, but shall be promptly confirmed thereafter in writing.

3. Requests shall be submitted in either an official language of the other Party or in a language acceptable to that Party which shall include English. This requirement does not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the requirements set out in paragraphs 1 to 3, the Party receiving the request may ask for such information as required to correct or complete the request. Necessary measures relating to customs offences may be taken before a corrected or completed request is submitted.

ARTICLE X.6

Replies to requests

1. If the Party receiving the request for assistance does not have the information requested, it shall, subject to its laws and regulations, competence and available resources, initiate enquiries to obtain that information.

2. The reply to the request for assistance shall be sent within two months of its receipt. If a Party is not in a position to comply with the request within this period, it shall inform the other Party of when it would be feasible to comply with the request.

ARTICLE X.7

Form in which information is to be communicated

1. Each Party shall communicate the results of enquiries conducted pursuant to a request made under this Protocol to the other Party in writing, together with relevant documents, certified true copies or other items. This information may be provided in print or electronic format.

2. Upon request, and subject to its laws and regulations, if a Party has original documents in its possession, it shall provide original documents where certified true copies are insufficient. Such original documents shall be returned at the earliest opportunity.

3. Upon request and subject to its laws and regulations, a Party shall deliver to the applicant authority, any information in its possession related to the authenticity of the documents issued or certified by official agencies within its territory in support of a customs declaration.

ARTICLE X.8

Presence of officials of one Party in the territory of the other Party

1. Notwithstanding Article 25 (Administrative Co-operation) of the Protocol on Rules of Origin and Origin Procedures, duly authorised customs officials of a Party may, with the agreement of and subject to any conditions set by the other Party, visit the offices of the customs authority of the other Party to obtain information relating to customs offences or suspected customs offences.

2. Duly authorised customs officials of a Party may be present at enquiries carried out in the territory of the other Party with the agreement of and subject to any conditions set by the other Party.

3. The presence of customs officials of a Party in the territory of the other Party shall solely be in an advisory capacity, during which time those customs officials:

- (a) must at all times be able to furnish proof of their official capacity; and
- (b) shall not wear uniform, nor carry weapons.

ARTICLE X.9

Delivery and Notification

1. Upon request, a Party shall, subject to its laws and regulations and within the scope of this Protocol, take all necessary measures to deliver any documents or to notify any decisions of the other Party, to an addressee residing or established in the territory of the requested Party.

2. Such requests for delivery of documents or notification of decisions shall be made in writing in either an official language of the Party receiving the request or in a language acceptable to that Party, which shall include English.

ARTICLE X.10

Automatic exchange of information

1. Pursuant to Article 15, the Parties may:

(a) exchange any information covered by this Protocol on an automatic basis; or

(b) exchange specific information in advance of the arrival of consignments in the territory of the other Party.

2. The arrangement shall establish the type of information to be exchanged, the format and frequency of transmission and any other details agreed by the Parties.

ARTICLE X.11

Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements in cases where a Party is of the opinion that assistance under this Protocol would:

(a) be likely to prejudice the sovereignty of Australia or that of a Member State of the European Union which has been requested to provide assistance under this Protocol;

(b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to in paragraph 5 of Article 12 of this Protocol; or

(c) violate an industrial, commercial or professional secret.

2. A Party may postpone assistance on the grounds that such assistance will interfere with ongoing investigations, prosecutions or proceedings. In such a case, it shall consult with the other Party to determine if assistance can be given subject to such terms or conditions as the Party receiving the request may require.

3. Where a Party seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. The Party receiving the request shall then decide how to respond.

4. In the cases referred to in paragraphs 1 and 2, the Party receiving the request shall communicate its decision and the reasons therefor to the other Party without undue delay.

ARTICLE X. 12

Information exchange and confidentiality

1. The information received under this Protocol shall only be used for the purposes established in this Protocol.

2. The use of information obtained under this Protocol in administrative or judicial proceedings instituted in respect of customs offences, is considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The requested authority may subject the supply of information or the granting of access to documents to the condition that it is notified of such use.

3. Each Party shall protect from disclosure and maintain the confidentiality of any information received pursuant to this Protocol, in accordance with the laws and regulations applicable in its territory. Each Party shall ensure that such information shall enjoy the protection granted to similar information under its relevant laws and regulations. The Parties shall communicate to each other information on their applicable laws and regulations.

4. A Party shall not use or disclose information obtained under this Protocol except for the purposes of this Protocol, or with the prior written consent of the providing Party and subject to such caveats and restrictions as the providing Party may require. However, if either Party is required by the laws and regulations of that Party to disclose information obtained pursuant to this Protocol it shall give notice of any such disclosure to the providing Party and wherever possible in advance of such disclosure.

5. Personal data may be transferred only in accordance with the data protection laws and regulations of the Party providing the data. Each Party will inform the other Party about the relevant data protection laws and regulations.

ARTICLE X.13

Experts and witnesses

A Party may authorise its officials to appear, within the limitations of the authorisation granted, as experts or witnesses in judicial or administrative proceedings of the other Party regarding the matters covered by this Protocol, and produce such objects, documents or certified true copies thereof, as may be needed for the proceedings. The request for appearance shall indicate specifically before which judicial or administrative authority the official is asked to appear, on what matters and by virtue of what title or qualification the official is to be questioned.

ARTICLE X.14

Assistance expenses

1. Subject to paragraphs 2 and 3, the Parties shall waive any claims on each other for reimbursements of expenses incurred in the execution of this Protocol.
2. Expenses and allowances paid to experts, witnesses, interpreters and translators, other than public service employees, shall be borne as appropriate by the Party requesting assistance.
3. If expenses of an extraordinary nature are required to execute the request, the Parties shall consult to determine the terms and conditions under which the request shall be executed, as well as the manner in which such costs shall be borne.

ARTICLE X.15

Implementation

1. The implementation of this Protocol shall be entrusted to the customs authorities of Australia and to the competent services of the European Commission and the customs authorities of the Member States of the European Union as appropriate, taking into consideration their respective applicable laws and regulations. The Parties may put in place, by mutual agreement, practical measures and arrangements to assist in the implementation of this Protocol.
2. The Parties shall keep each other informed of measures adopted by each Party to implement this Protocol, including services and officials designated as competent to send and receive the information laid out in this Protocol.
3. In the Union, the provisions of this Protocol shall not affect the communication of any information obtained under this Protocol between the competent services of the European Commission and the customs authorities of the Member States.

ARTICLE X.16

Other agreements

This Protocol shall prevail over the provisions of any bilateral agreement on mutual administrative assistance in customs matters, which has been or may be concluded between individual Member States of the European Union and Australia.

ARTICLE X.17

Consultations

Without prejudice to Chapter X [Dispute settlement], in respect to the interpretation and implementation of this Protocol, the Parties shall consult each other to address the matter in the framework of the [Customs] Committee set up under Article 4(1) (Specialised Committees) of Chapter 21 [Institutional Provisions].