



Australian Government  
Department of Industry,  
Science and Resources

# Tradex Scheme Policy and Administrative Guidelines

(Item 21A, Schedule 4 of the *Customs Tariff Act 1995*)

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# About the scheme

The aim of the Tradex Scheme is to strengthen Australia's international competitiveness as a trading nation.

The Tradex Scheme gives a cash flow benefit for importers on eligible imported goods, which they or a third party intend to export. It gives an upfront exemption from customs duty and goods and services tax (GST). For example, if goods attract 5% customs duty and 10% GST, having a Tradex order gives importers an up-front saving of 15% on the value of the imported goods when they first arrive in Australia.

These guidelines are intended to supplement the Tradex legislation and help you understand how the Tradex Scheme works and how we process applications.

The Department of Industry, Science and Resources (the department) administers the Tradex Scheme. The Australian Taxation Office (ATO) administers the GST.

The Department of Home Affairs (Home Affairs) through its operational arm, the Australian Border Force (ABF), calculates and collects customs duties and GST when goods are imported.

## Legislation

The following legislation governs the Tradex Scheme:

- [Tradex Scheme Act 1999](#) (Tradex Scheme Act)
- [Tradex Regulations 2018](#) (Tradex Regulations).

## Background

Schedule 3 to the *Customs Tariff Act 1995* (Tariff Act) sets out the rates of customs duty payable on goods imported into Australia.

The items in Schedule 4 of the Tariff Act provide for lower rates of duty on certain imported goods in prescribed circumstances. Specifically, Schedule 4 prescribes the concessional rate of duty for goods that are to be exported from Australia. Item 21A provides that the rate of duty will be free for goods that are specified in a Tradex Order in force under the *Tradex Scheme Act 1999* and are imported by the holder of that order.

Goods entered under item 21A are also exempt from the GST as a 'non-taxable importation' under sub-section 45-5(1) of the *A New Tax System (Goods and Services Tax) Act 1999*.

The Tradex Scheme covers imported goods that are:

- exported in the same condition
- mixed with other goods and/or processed and/or treated, then exported
- incorporated in other goods then exported.

A holder of a Tradex order must export the Tradex order goods within one year after their entry for home consumption unless the department has agreed to extend the time permitted for export.

The Scheme aims to reduce costs to business and industry. It relies on self-assessment of your entitlement to access the Scheme. You will also be required to self-assess any liability for payment of Tradex duty. The use of Tradex is subject to monitoring by the department and the ABF.

# Concessional amount and duration

The Tradex Scheme concession provides for duty free and GST exempt entry of goods. The Tradex order does not expire and remains in force unless and until suspended or revoked.

The department can suspend or revoke your Tradex Order under any of the following circumstances:

- requested by you;
- in case of death or, in the case of a registered body corporate or incorporated association, you are deregistered or dissolved;
- you have not met or no longer meet the criteria for holding a Tradex order;
- you give false or misleading information; or
- you have failed to pay Tradex duty when due;
- as determined via the outcome of a compliance check or audit process.

The department will contact you if it intends to suspend or revoke your order.

## Eligibility criteria

An individual, an incorporated company, a partnership, an incorporated association, or entity can apply for a Tradex order.

To be eligible for Tradex, you must:

- meet the requirements of the *Tradex Scheme Act 1999* and Tradex Regulations 2018
- declare that imported nominated goods are intended for export
- export the nominated goods within one year after their entry for home consumption, unless an extension is otherwise approved by the Tradex team, and
- have adequate record keeping and accounting systems in place in respect of nominated goods until they are exported.

You are not eligible to apply for or hold a Tradex order if you are:

- an unincorporated entity
- an individual who is an insolvent under administration
- an externally administered body corporate
- a partnership where any of the partners is an insolvent under administration.

## Eligible goods

Goods are not eligible if they are:

- a) intended for sale in an establishment that offers goods for sale free of duties of customs and other taxes; and
- b) goods which, if they were produced in Australia, would be subject to duties of excise
- c) intended for sale, consumption or use in Australia.

Your nominated goods can be exported:

- in the same condition you imported them
- after you process or treat the goods
- after you incorporate them into other goods.

If you are unsure of the eligibility of your nominated goods, contact the Tradex Team to discuss eligibility.

## Special Considerations for Certain Eligible Goods

### Packaging materials and containers

If you import packaging materials and containers and do not use them in Australia before export, they may be eligible goods under Tradex. For example, if you import empty kegs, fill them with beer and then export for overseas consumption, and meet all the requirements of Tradex, then Tradex duty will not be payable. If you import empty kegs, fill them with beer and the contents are consumed in Australia before being refilled and exported, Tradex duty will be payable.

### Oak goods for use in producing oaked wine for export

If you intend to import oak goods for use in producing oaked wine for export, email [tradex@industry.gov.au](mailto:tradex@industry.gov.au). We will send you information on the Intent to Export Test and the Tradex Import Factor arrangement that applies to these goods.

### Superyachts undertaking repairs

If you import goods under Tradex for use in the repair and alteration of a superyacht, and the superyacht is subsequently used or consumed in Australia, you will be liable to pay Tradex duty. By conducting private cruising or chartering after undertaking repairs or alterations, you are using the goods imported under the Tradex Scheme and may no longer meet the legislative requirements of the Tradex Scheme.

The Australian Border Force published information about other superyacht by-laws in [Australian Customs Notice No. 2021/20](#).

## How to apply

Applications for a Tradex order should be made by, or on behalf of, the importer of the nominated materials or goods.

Before applying you should read and understand these guidelines and the governing legislation. Applicants should read all eligibility criteria and familiarise themselves with the assessment process. Applicants should attach detailed evidence that supports the application. You should also read and understand the requirements and obligations of the Tradex Scheme.

To apply, you must:

- complete an application on the approved form
- attach detailed evidence that supports your application.

It is your responsibility to make sure your application is complete and accurate.

Giving false or misleading information is an offence under section 32 of the *Tradex Scheme Act 1999* (Cth). If we consider that you have supplied false or misleading information, we may not progress your application. If you find an error in your application after sending it, you should call us at once on 13 28 46 and email the corrected application to [tradex@industry.gov.au](mailto:tradex@industry.gov.au).

After submitting your application, we will contact you to confirm receipt or to clarify any error, or any missing information, including evidence that supports your eligibility.

## Practical tips

If granted, we send your Tradex order details to the ABF. The Integrated Cargo System (ICS) links these details to:

- your Australian Business Number (ABN), if you do not have an ABN then the Customs Client Identifier (CCID), as nominated in your application form
- the approved [4 digit tariff chapter and goods descriptions](#)s from your application form.

If you are not registered in the ICS or you are not sure which Tariff classification applies to your goods, before lodging your application form, please seek this information from your licensed customs broker or contact the ABF on phone 131 881 or through their website <https://www.abf.gov.au>.

## Confidential information

Applicants are requested to specifically identify:

- any information contained in an application that they wish to remain confidential (Confidential Information) and do not wish to be disclosed to specified people or bodies.

We will endeavour to maintain the confidentiality of all identified Confidential Information to the extent applicable by law or as required in assessing your application.

## Where to submit the application

Post :

Program Manager, Tradex  
Trade and International Branch  
Department of Industry, Science and Resources  
GPO Box 2013  
Canberra ACT 2601

Email:

Tradex Team  
Email: [tradex@industry.gov.au](mailto:tradex@industry.gov.au)

We will acknowledge receipt of an application for a Tradex Order within 5 business days of receipt of your application.

## Application advice

If you are uncertain of the requirements or would like more information on concession options visit [business.gov.au](#), call 13 28 46 or email [tradex@industry.gov.au](mailto:tradex@industry.gov.au).

Any guidance or advice we offer before receipt of an application does not determine the outcome of an application.

# Application assessment process

We will conduct an assessment and, as required, consult with other businesses, representative industry groups and other agencies to clarify and validate technical issues and claims about record keeping in your application. Sometimes we might need to hold meetings or conduct site inspections.

The department has up to 40 days to assess the application from the time you have provided all the required information. To ensure that the assessment process is transparent, fair, and equitable the following assessment procedures apply.

The following are the processes the department will follow to determine an applicant's eligibility for a Tradex Order:

- We will review whether the submitted application form is complete and includes all the following:
  - eligible entity
  - eligible goods
  - detailed information on how you maintain adequate records.
- If we determine that additional information is required to support the application, we will seek further details and advise the applicant of a time limit for providing the requested information. If the information is not received within this period, we may assess the application without it, and on the basis of the information submitted as at the date we acknowledged receipt of the application.
- We will collaborate with applicants and inform them if applications are not eligible for the Tradex Scheme.
- We may consult with manufacturers, exporters, representative industry groups and other agencies to validate claims about record keeping, manufacturing processes and industry standards for imported goods that you are converting to goods for export.
- The delegate will decide whether the information in the application form satisfies the legal terms and conditions of a Tradex order.

## Practical tips

You can fast track the assessment process of your application by:

- completing all required sections of the application form, including detailed information about:
  - your importing and exporting activities
  - your record keeping systems
  - how you intend to check your use of the Tradex order against your imports.
- confirming you have registered your entity name and ABN (if applicable) with the ABF ICS.
- if you do not have an ABN that you have a CCID.
- ensuring the entity name and ABN, or if applicable the CCID, entered on your Tradex order application form matches the details registered with the ABF.
- responding promptly to email and phone enquiries from the Tradex team.

# Notification of outcome

We will tell you the outcome of your application in writing within 40 days of your application.

## Successful applications

If your application is successful a Tradex order will be issued. You will receive a notice that includes:

- your Tradex Order number
- the Instrument number to be used on customs import declarations
- the date on which your Tradex order comes into force
- a description of the nominated goods and the four-digit tariff classifications covered by the Tradex Order
- other information about using your Tradex Order.

Your Tradex order is only valid for use with the ABN or, where applicable, the CCID, quoted in your application.

If you intend to sell or use part of an import consignment in Australia, you can arrange to ‘split lines’ on the Customs import declaration. For example, if you are importing 1,000 units of goods, 500 units of which will be for domestic consumption, you can split the lines and import 500 units duty and GST exempt under Tradex and 500 units for domestic consumption with duty and GST collected by ABF on importation.

## Decision to refuse

If the department refuses your application in full or in part, we will send you the reasons for the refusal. If you are not satisfied with the decision to refuse, you can ask the department to perform an internal review of its decision.

You will need to complete the [Reconsideration of Decision form](#) explaining your disagreement with the first decision.

The department will conduct an internal review, by someone independent to the initial assessment, and tell you of the outcome. If you are still not satisfied with the outcome, you can apply to the Administrative Review Tribunal (ART) for a review. Information about the ART is at <https://www.art.gov.au/>.

# Tradex Order Holder Obligations

You must ensure that the goods imported under your Tradex Order comply with the Tradex Scheme Act and Tradex Regulations. This includes maintaining adequate record keeping and accounting systems in relation to the nominated goods, and by providing assurance that you will self-assess and pay back any Tradex duty to the department within 28 days of the goods being consumed in Australia or not exported within 12 months from the import date.

## Record keeping

You must have record-keeping and accounting systems that:

- track the nominated goods from import until they are exported
- allow you to comply with the Tradex Scheme Act and Tradex Regulations.

If you hold a Tradex Order and do not or cannot follow any of the above requirements, the department will revoke the order.

As a Tradex Order holder, you must keep adequate and relevant records:

- in English or in another form that enables them to be readily converted into writing in the English language,
- in a place in Australia for 5 years in respect of the nominated goods from the time of importation to exportation.

If a third party exports the goods, you as the order holder are responsible for ensuring you have access to those records. You must be able to provide copies of your records and the third party's records to the department if requested.

Adequate record keeping must include details of full particulars of the entry of the goods for home consumption and all subsequent dealings and transactions until the goods are received in the consigned country including:

Stages from import to export	Evidence
Send purchase order to overseas supplier	Goods identified by purchase order number and description.
Receive invoice from overseas supplier	The invoice links to the purchase order by using the purchase order number, description, supplier name and price of goods.
Pay overseas supplier	Evidence of price paid includes bank transfers, letter of credit, EFT, credit card.
Enter goods for home consumption	Entry of goods for home consumption is made by communicating to ABF an import declaration. The Customs entry document links to previous documents by description and price of goods, supplier name and date of entry.
Import Declaration	<ul style="list-style-type: none"><li>• Nature 10</li><li>• Self Assessed Clearance (SAC) Declaration</li><li>• Warehouse Declarations (Nature 20).</li></ul>

Receive goods into inventory or stock	Your company's inventory or stock records systems should be updated with identifying details for goods imported under Tradex. These details will link with details recorded on the customs entry document.
Transportation, Warehousing And Storage	Records will describe location (ie physical address) of all storage, transportation, warehouse locations from import to export or disposal including government, customs or bonded storage. Records of cargo and carriers (ie Fedex or similar) records must detail the shipment route including any transhipment, temporary storage or other activity (ie cross docking) including transit through free port environments.
Process goods	The bills of materials show wastage and ratio of input goods (imported) to output goods (export) if the goods are processed
Domestic sales	Evidence of goods imported under Tradex being sold or consumed in Australia.
Export sales	Payment advice and copy of bank statement can also provide evidence of export sale.
Export evidence	A bill of lading or an airway bill represents good evidence of export – this document should contain an Export Declaration Number (EDN) – your customs broker can record this EDN on the bill of lading.  Tourist Refund Scheme (TRS) data does not provide adequate proof of export as this data cannot be traced back to a line on the import documentation. TRS data also does not provide assurance that the goods have not been consumed before they leave Australia.

## Ethical gold dealing assurance

The Tradex Scheme promotes ethical dealing and treatment of gold in line with the World Gold Council<sup>1</sup> (WGC) standards. The WGC endorses the London Bullion Market Association accreditations framework. Gold that is considered by WGC to be unethically sourced such as from illegal mining or unregulated trade environments, or sourced related to criminal enterprise, is not eligible to be included in the Tradex Scheme. Gold dealing in sales, refining and trade using any methodology that causes purposeful deprivation to the Australian government – or any other world government – through the loss of taxation or customs revenue, tariffs or excise is not an eligible commodity for inclusion in the Tradex Scheme.

Applicants to the Tradex Scheme must undertake due diligence measures to give assurance that their gold is being ethically sourced . Applicants must maintain detailed records for access by the department – under audit or review – that show the origin and source of all gold, including scrap or recycled gold.This is a requirement you must fulfil as a participant of the Tradex Scheme. The WGC provides advice and guidance, in several languages, for applicants dealing in gold and further describe supply chain transparency behaviours.

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<sup>1</sup> [World Gold Council | The Authority on Gold](#)

## Record-keeping requirements for imported gold

Imported gold that is refined into gold bullion for export must be refined at an accredited refiner to be eligible under Tradex. Non-accredited refineries are not able to give the Delegate assurance that the produced gold bars meet weight and purity standards. For non-accredited refineries the Delegate is unlikely to be satisfied that adequate record keeping and accounting systems are in place in respect of the nominated goods until they are exported.

Accreditation can be in the form of:

- accredited and compliant with the London Bullion Market Association (LBMA)
- Public Testing Service compliant with the relevant International Organization for Standardization (ISO) standard.
- International Electrotechnical Commission (IEC) Standard 17025:2005 accredited and for the analysis of gold, silver and their alloys
- accredited and compliant with Australian Standards (AS) and International Laboratory Accreditation Cooperation (ILAC).

This policy enhancement to the Tradex Scheme's record keeping requirements is to support integrity of Tradex concessions. It clarifies the Tradex Scheme legislation to ensure the Tradex liability is collected as intended and does not affect genuine Tradex participants.

## Non-fulfilment of a Tradex obligation

Part 9 of the *Tradex Scheme Act 1999*) provides a list of offences that constitute non-fulfilment of an obligation and the applicable penalties. Such actions include, but are not limited to:

- failure to notify details of changes in registered particulars (e.g., primary person, contact address and phone number)
- failure to notify ineligibility (e.g., insolvency)
- failure to pay Tradex duty within 28 days of it becoming due
- failure to keep records in relation to nominated goods (as required under section 22)
- failure to comply with a requirement made by an authorised officer
- failure by occupier of premises to provide facilities or assistance for an authorised officer
- making false or misleading statements.

# Tradex Duty Liability

## Legislated requirements

Section 21 of the Tradex Scheme Act describes the circumstances under which Tradex duty is payable. These include, if the nominated goods:

- are consumed or used by the Tradex Order holder in Australia
- are disposed of or otherwise dealt with by the Tradex Order holder for the purpose of being used or consumed by another person in Australia
- do not comply with any requirements of the Tradex Regulations
- are not exported within one year (or within a further period approved by the department) after the goods have been entered for home consumption.

The Tradex duty is payable within 28 days after any of the following (whichever is earliest):

- the day on which you consumed or used the goods
- the day on which you disposed of the goods
- the day on which you did not meet the requirements of the Tradex Regulations in relation to the goods
- the last day of the 12 month period (or extended period) following import of the goods.

## Amount of Tradex duty liability

The amount of the tradex duty liability in respect of any goods is an amount equal to the duty of customs under the *Customs Tariff Act 1995* that would have been payable in respect of the goods upon their entry for home consumption if the goods had not been entered under item 21A of Schedule 4 to that Act.

Tradex duty liability is paid on the approved description of the **nominated goods** that have been consumed in Australia, or not exported within 12 months of import date. It is the order holder's responsibility to calculate their Tradex duty liability and pay the duty back to the department.

Tradex liability is calculated on the price/weight percentage value of the **nominated good** that is consumed in Australia and not the value of the goods after the manufacturing process the nominated goods went through.

## Extension to the legislated 28 day Tradex duty payment date

The department can approve an extension to the timeframe for payment of Tradex duty beyond the legislated 28 days. Extensions can be one-off or on an ongoing basis. An ongoing extension allows an order holder to calculate and pay their tradex liability on a quarterly, six monthly or annual basis. This is called a reconciliation agreement. A reconciliation agreement is common where a business expects that it may sell some goods domestically. It allows a business to reconcile their liability at the end of a reporting period, instead of after each individual domestic sale.

Typically, applicants negotiate on-going extensions during the application process, but a request can be made at any time during the life of the Tradex Order.

If the department approves your extension, it will have two components:

1. reporting period – how often you will report to the department, i.e., annually/biannually
2. agreed method for calculating any Tradex duty owed.

This ongoing reporting and declaration process helps you to keep track of your Tradex liability and may be tested by the department though the Tradex audit process.

If the department does not receive your declaration by the due date, we will send you a reminder. If you do not comply with the reconciliation agreement or the department is unable to contact you, your Tradex Order may be suspended. The department may reactivate the order when you have complied with your reporting requirements.

Department approval of your method for calculating your Tradex duty liability does not alter your record keeping obligations under the Tradex Scheme Act. In the event of an audit you will be asked to make available to the department your record keeping systems and demonstrate the full particulars of the entry of the goods for home consumption, all subsequent dealings in Australia, the export of the goods and Tradex duty payments.

## Extensions to the legislated 12-month exportation period

Tradex Order holders must export Tradex Order goods within 12 months from the time of importation (i.e., the date the goods were entered for home consumption) unless the department has agreed to extend the time.

The department may approve an extension when:

- a contract for the export of goods has fallen through and more time is needed to find another customer or overseas market
- you are importing oak goods for use in oaked wine production
- the goods are incorporated in a piece of equipment that may take more than 12 months to manufacture before it is sent overseas.

You must put in writing a request to extend the 12-month exportation period. Include in the request the reason for the extension and the date by which you will export the goods. Email the request to [Tradex@industry.gov.au](mailto:Tradex@industry.gov.au).

# Allowed consumption of goods in Australia

The Tradex Scheme allows consumption of the nominated goods in the following instances:

- accidental damage in Australia
- accidental destruction in Australia
- inspection or exhibition in Australia before you export the goods
  - inspection or exhibition could include display in a museum, art gallery or any other place, for viewing purposes only. The goods must not be intended for sale, either in part or all, in Australia
- incidental use that occurs immediately before you export the goods (e.g., product testing)
- if the goods are traveller's cheques, writing on the cheques in Australia, other than countersigning the cheques in exchange for goods, services, or cash.

## Tradex duty on goods exported by a third-party

Tradex Order Holders are responsible for paying back Tradex duty liability for goods imported under a Tradex Order and sold to another party in Australia and not subsequently exported. If these goods are exported by a third party, the Tradex Order Holder must ensure they have access to the third party records that can trace the goods through sale to export and provide any supporting documents as part of their record keeping.

## Making a payment

The Scheme requires you to self-assess any liability for payment of Tradex duty.

To submit your Tradex duty liability calculation and make a payment

- complete a [Tradex duty payment and liability form](#) and email it to [tradex@industry.gov.au](mailto:tradex@industry.gov.au)
- pay the to the department via Electronic Funds Transfer (EFT).

Make your GST liability payments to the ATO in your Business Activity Statement.

Failure to pay Tradex duty and/or GST liability is an offence.

## Overpaying Tradex duty

If you miscalculate and overpay Tradex duty, you can request a refund.

A request for refund must be in writing and include:

- your Tradex Order number
- your Tradex duty liability calculations
- an explanation of the overpayment
- supporting evidence and documents.

You must lodge the request to the department no later than four (4) years after you made the overpayment.

The department will assess your request and may seek more information before deciding to refund the overpaid duty.

## Underpaying Tradex duty

If you miscalculate and underpay your Tradex duty, please contact the Tradex team for further guidance.

## Variations to your Tradex order

### Changing the nominated goods

You can apply to add, remove, or change the description of the goods covered by your Tradex Order. To do this, you must complete the [Application for variation](#) form and email to [tradex@industry.gov.au](mailto:tradex@industry.gov.au)

If you intend to add goods to your Tradex Order, you must lodge an application for variation before importing the goods. We recommend applying for a variation at least one month before the expected arrival of the goods. If the department approves the variation, it will reissue the Tradex Order with updated information.

We cannot approve a variation for goods already imported.

### Changing names and addresses

You must tell us in writing, within 14 days of any changes to your Tradex Order.

These include a change of:

- address
- contact person
- contact details – phone or email
- Australian Business Number (ABN)
- company business name.

## Audit reviews

The importer is responsible for correctly entering goods under a concessional item. Importations of goods that claim duty concessions may be subject to department, ABF and ATO audit procedures.

As a condition of holding a Tradex Order, all order holders will potentially have to take part in an audit compliance review as set out in section 24 of the Tradex Act.

When the department conducts a compliance review of your business you will have to make available all your record keeping relating to the nominated goods and allow the department to examine the goods and inspect the premises where they are stored or processed.

Australian government programs are required to conduct ongoing audit over their programs for performance and compliance as prescribed by the Australian National Audit Office<sup>2</sup> and according to the Australian Attorney-General's Department Fraud Control Policy<sup>3</sup>. As a condition of the Tradex Scheme, any participant must agree to participate fully in this audit and ensure that all records under a Tradex Order are retained for this purpose. This is required for all present and past participants of the scheme. Failure to comply with an audit or review may result in removal from the scheme, suspension

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<sup>2</sup> [Australian National Audit Office | Australian National Audit Office \(ANAO\)](#)

<sup>3</sup> [Fraud Control Policy | Attorney-General's Department \(ag.gov.au\)](#)

from the scheme (current participants) and/or be deemed ineligible for future participation in the Tradex Scheme, or other similar schemes, as administered by the department.

## Offences

Tradex Order applicants and holders can be penalised or prosecuted if found guilty of an offence under the Tradex Scheme Act.

Applicable penalties are outlined in Sections 26 to 32, Part 9, *Tradex Scheme Act 1999* and vary according to each type of offence.

## Prouity

We will make sure that the application process is fair, according to the published guidelines, incorporates appropriate safeguards against fraud, unlawful activities, and other inappropriate conduct.

## Conflicts of interest

Any conflicts of interest could affect the performance of the program. There may be a [conflict of interest](#), or perceived conflict of interest, if our staff and/or you or any of your personnel:

- have a professional, commercial, or personal relationship with a party who is able to influence the application process, such as an Australian Government officer
- have a relationship with or interest in, an organisation, which is likely to interfere with or restrict the applicants from conducting the proposed activities fairly and independently or
- have a relationship with, or interest in, an organisation from which they will receive personal gain because the organisation receives a concession under the program.

As part of your application, we will ask you to declare any perceived or existing conflicts of interest or confirm that, to the best of your knowledge, there is no conflict of interest.

If you later identify an actual, apparent, or perceived conflict of interest, you must inform us in writing immediately.

Under the APS Code of Conduct, the department staff are required to take reasonable steps to avoid any conflict of interest (real or apparent). We publish our [conflict of interest policy](#)<sup>4</sup> on the department's website. The Commonwealth policy entity also publishes a conflict of interest policy on its website.

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<sup>4</sup> [https://www.industry.gov.au/sites/default/files/July%202018/document/pdf/conflict-of-interest-and-insider-trading-policy.pdf?acsf\\_files\\_redirect](https://www.industry.gov.au/sites/default/files/July%202018/document/pdf/conflict-of-interest-and-insider-trading-policy.pdf?acsf_files_redirect)

## How we use your information

We will use the information you provide for the administration of the Tradex Scheme, law enforcement and for other related purposes. Tradex administration includes assessing Tradex applications, compliance and audit activities and evaluation.

This includes personal information as defined by the Privacy Act 1988 (Cth). You may read our [Privacy Policy](#)<sup>5</sup> on the department's website for more information on:

- what is personal information
- how we collect, use, disclose and store your personal information
- how you can access and correct your personal information.

We may disclose the information to:

- Commonwealth employees and any third party contractors or entities engaged to help us manage the program effectively
- the Auditor-General, Commonwealth Ombudsman or Privacy Commissioner
- Australian Taxation Office
- Department of Home Affairs, including Australian Border Force
- the responsible Commonwealth Minister or Assistant Minister and their staff, for the *Customs Act 1901*
- a House or a Committee of the Australian Parliament

Unless the information you provide to us is confidential information as outlined below, we may also share the information with other government agencies for a broader Commonwealth purpose such as:

- to improve the effective administration, monitoring and evaluation of Australian Government programs
- to research, assess, monitor, and analyse our programs and activities.

## How we handle your confidential information

Protecting your confidential information is important to us. We will treat the information you give us as sensitive and, therefore, confidential if we are satisfied that it meets all the following conditions:

- you clearly identify in your application the information you say is confidential
- the information is inherently confidential
- disclosing the information would cause detriment to you or someone else.

We will also treat information as confidential if we are satisfied that its disclosure could cause you or some other party competitive detriment.

We will use confidential information internally to assess your application.

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<sup>5</sup> <https://www.industry.gov.au/data-and-publications/privacy-policy>

## Enquiries and feedback

For further information or clarification, you can contact us on 13 28 46 or by [web chat](#) or through our [online enquiry form](#) on business.gov.au.

We may publish answers to your questions on our website as Frequently Asked Questions.

Our [Customer Service Charter](#) is available at [business.gov.au](#). We use customer satisfaction surveys to improve our business operations and service.

If you have a complaint, call us on 13 28 46. We will refer your complaint to the appropriate manager.

If you are not satisfied with the way we handle your complaint, you can contact:

Head of International, Trade and National Security Division  
Department of Industry, Science and Resources  
GPO Box 2013  
CANBERRA ACT 2601

You can also contact the [Commonwealth Ombudsman](#)<sup>6</sup> with your complaint (call 1300 362 072). There is no fee for making a complaint, and the Ombudsman may conduct an independent investigation.

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<sup>6</sup> <http://www.ombudsman.gov.au/>

# Glossary

Term	Definition
Application form	The document issued by the Program Delegate that applicants use to apply for a Tradex Order.
Customs Client Identifier (CCID)	A CCID is a unique identifier, administered by ABF, to represent importing persons and organisations that do not report an ABN.
Customs entry document	A document lodged with the Australian Border Force to enter goods imported directly for home consumption (also known as an import declaration).
Department	The Department of Industry, Science and Resources.
Eligible application	An application under the program that the Program Manager has determined is eligible for assessment per these guidelines.
Eligibility criteria	The mandatory criteria which must be met to qualify for a concession. Assessment criteria may apply in addition to eligibility criteria.
Entry for home consumption	Entry of goods for home consumption is made by communicating with Customs and completing an import declaration in respect of the goods.
Excise goods	Excise goods include most forms of alcohol, cigarettes and other tobacco products and a wide range of petroleum products
Export	<p>The word export is not defined in the Tradex Act, its meaning is instead established through legal precedent. Goods are exported when:</p> <ul style="list-style-type: none"> <li>• The goods are loaded onto a ship or aircraft and are consigned to a place outside Australia,</li> <li>• The goods are intended to be landed at a place outside Australia, and</li> <li>• The international voyage or flight, from the final port or airport within Australia to that place outside Australia has actually commenced.</li> </ul>
Exporter	The person or entity responsible for the transaction of goods leaving Australia.
Holder of Tradex Order	Responsible for fulfilling all the terms and criteria of the Tradex Scheme.
Importer	The person or entity responsible for the transaction of goods entering Australia.

Term	Definition
Imports	Nominated goods that arrive in Australia from an overseas location with the intention for those goods to enter the commerce of Australia.
Import date	The date the goods were entered for home consumption.
Import declaration	<p>An import declaration is a document lodged with the Australian Border Force to enter goods imported directly for home consumption. It is lodged by the importer or their representative licensed customs broker.</p> <ul style="list-style-type: none"> <li>• Import declaration (Nature 10)</li> <li>• Self-Assessed Clearance (SAC) Declaration</li> <li>• Warehouse Declarations (Nature 20).</li> </ul>
Integrated Cargo System (ICS)	ICS is an integrated IT system for processing import and export reporting and processing procedures. For help and support with ICS registration contact the Australian Border Force.
Kind or description	Refers to section C2 of the application form. It is the full description of the imported goods and exported goods. If the imported goods are further processed/manufactured, this section should also include a description of the finished exported goods.
Minister	The Minister or Ministers with responsibility for administering the <i>Customs Act 1901</i> and the <i>Customs Tariff Act 1995</i> .
Nominated goods	<p>The Tradex Act defines nominated goods:</p> <ul style="list-style-type: none"> <li>a) in relation to goods of a kind or description in respect of which an application has been made for a Tradex order-eligible goods of the kind or description specified in the application that are intended to be imported by the applicant; or</li> <li>b) in relation to goods of a kind or description in respect of which a Tradex order is in force-eligible goods of the kind or description specified in the order that are intended to be imported, or are imported by the holder of the order.</li> </ul>
Personal information	<p>Has the same meaning as in the <i>Privacy Act 1988</i> (Cth) which is:</p> <p>Information or an opinion about an identified individual, or an individual who is reasonably identifiable:</p> <ul style="list-style-type: none"> <li>• whether the information or opinion is true or not; and</li> <li>• whether the information or opinion is recorded in a material form or not.</li> </ul>

<b>Term</b>	<b>Definition</b>
Program Delegate	A Manager, General Manager or Head of Division within the department with responsibility for administering the Tradex Scheme.
Program Manager	The Manager with responsibility for administering the Tradex Scheme.
Secretary	The Secretary of the department with responsibility for administering the Tradex Scheme.
Tradex duty	Tradex duty is an amount equivalent to the customs duty that would have been payable on the imported goods but for the concession provided by the Tradex Scheme.