Regulatory news alerts & updates

Regulatory Alert: Australia – trading cards import requirements

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Australia's importing country requirements:

Trading cards imported into Australia must be accurately declared on commercial documentation, including a complete and correct description of the goods, their transaction value, and their import circumstances. Documentation must provide sufficient information for Australian Border Force and customs clearance processes to determine the correct customs value, classification, and duty/tax treatment.

What is the issue?

A significant number of trading card shipments are currently being presented with Electronic Commercial Invoices (ECIs) containing inaccurate or insufficient information.

Common issues identified include:

- Trading cards are incorrectly described on the invoice or air waybill.
- The declared value does not accurately reflect the actual transaction value of the shipment. It is often the case that the value declared is undervalued.
- In some instances, there could be multiple suppliers.
- Often, the cost of grading is not declared on the commercial invoices.
- The documentation fails to identify whether the trading cards were:
  - purchased in the country of origin and imported into Australia.
  - previously exported from Australia for grading or authentication and are now being returned; or
  - being returned to the original owner following grading, assessment, auction, or other third-party services.
- Insufficient information is provided to determine whether the shipment is a new purchase, a temporary export return, or a repair/alteration style return.
- Supporting documentation such as purchase invoices, grading service invoices, export records, or proof of ownership is often missing.

These documentation deficiencies may result in incorrect customs declarations and create challenges in determining the correct customs value, GST treatment, and import requirements.

Impact of new regulations?

Where trading card shipments are inaccurately declared or insufficiently documented:

- Customs clearance may be delayed while additional information is obtained from the importer or exporter.
- Shipments may be subject to customs review or assessment.
- Additional evidence may be required to support the declared value and import circumstances.
- Goods and Services Tax (GST) and duty assessments may be delayed or require amendment.
- Goods that are sent through with multiple suppliers will be Return to Sender (RTS).
- Increased manual intervention by FedEx Global Trade Services (GTS) and Operations teams may be required before clearance can be completed.

Timeline for implementation: immediate – ongoing compliance requirement

References:

Australian Border Force (ABF)
https://www.abf.gov.au/

Department of Home Affairs
https://www.homeaffairs.gov.au/

Australian Taxation Office (ATO) – where applicable for GST considerations
https://www.ato.gov.au/