GS1 Australia

Formal submission

Submission to the Future Cargo Reporting Model Consultation Paper

Responses to the consultation questions

Submitted to: Australian Border Force - FCRM team (FCRM@abf.gov.au)

Submitted by: Peter Carter

June 2026

About this submission.

GS1 Australia is a neutral, not-for-profit standards organisation. This submission responds to the consultation questions in the FCRM Consultation Paper,[1] repeating each question for clarity.

We answer where supply chain standards expertise adds value (data quality; identification of products, parties and locations; source-generated data; interoperability; digital credentials; trusted data reuse; supply chain visibility; international standards alignment), and we are explicit where customs brokers, freight forwarders, carriers, cargo terminal operators, express carriers, e-commerce platforms, importers and exporters are better placed to answer operational questions.

We highlight biosecurity impacts for DAFF's attention where relevant. We do not seek to redesign customs or biosecurity, nor to promote any product, platform or vendor, including our own.

Contents

1. Introduction and key messages

GS1 Australia welcomes the FCRM's focus on the reporting *model* - what information is needed, from whom, when, and how it should be linked - and its co-design, principles-first approach.[1] Our overarching message is that the most valuable reform is not replacing the ICS but enabling the **trusted reuse of data already created in commercial supply chains**, aligned with "Tell Us Once", the Simplified Trade System and the national productivity and digital agenda.[2][3]

Five key messages

1. Source the data once, close to its origin. Reuse commercial data rather than recreating it through sequential reporting.
2. Identify products, parties and locations reliably. Persistent identifiers are the precondition for linkage, reuse and risk targeting - but they do not determine classification, valuation, origin or biosecurity treatment.
3. Separate early risk awareness from final clearance. Earlier data aids targeting but should not carry final-declaration expectations.
4. Treat biosecurity as a first-order constraint. Any change to release/clearance must preserve DAFF hold/release integrity.
5. Transition in stages, with parallel models and fallback. Avoid a big-bang; prove new models through sandboxes and bounded pilots.

2. Preload reporting (FCRM 4.1)

Preload reporting is *proven practice* internationally, primarily for aviation/maritime security and early risk awareness (e.g. PLACI for air cargo, the US ISF/ACAS models).[41] The WTO Trade Facilitation Agreement supports pre-arrival processing.[5] Several questions below are operational and best answered by carriers, freight forwarders and express carriers; we contribute on data design and reuse.

4.1 (a) *Should a preload reporting regime for air and/or sea cargo be implemented in Australia, and what would be the impacts on Australian importers and carriers?*

There is a sound, evidence-based case to support preload data where it is proportionate and focused on security and early risk - the global direction of travel is clearly toward earlier data.[65] The operational impacts on importers and carriers (cost, system change, timing) are best quantified by carriers, express carriers and freight forwarders, who hold the relevant process knowledge. Our contribution is a design caution: preload data should be treated as **early risk-screening data, not final declaration data**, and should be structured so it can be reused downstream rather than re-keyed (see (d)).

4.1 (b) *If a preload reporting regime is implemented, should it be limited to a smaller amount of information (to reduce impact on the providing party), or a larger amount (to improve early risk assessment and opportunities for earlier clearance)?*

This is a proportionality judgement for ABF and DAFF informed by carriers' data-availability. From a standards perspective, the more useful lever than "smaller vs larger" is *structure and reuse*: a smaller set of well-identified, structured, verifiable data elements (party, location and product identifiers; consignment linkage) can deliver more risk value, at lower burden, than a larger set of unstructured fields. Define the minimum data that materially improves targeting, captured in a reusable form.

Biosecurity note for DAFF. If a larger set is considered, structured commodity and origin identifiers would be more useful to biosecurity targeting than free-text descriptions; DAFF is best placed to specify the biosecurity-relevant elements.

4.1 (c) *If a preload reporting regime is implemented, should it be based on the place of export, or the place where the cargo was loaded on the ship or aircraft carrying it to Australia?*

This is a regulatory and legal-definitional question (the FCRM paper notes the Customs Act 1901 definition of "place of export" could be adopted or a new definition developed)[1] and is best resolved by ABF with carriers and freight forwarders, who understand routing and transhipment realities. We have no standards-based basis to prefer one over the other, and do not offer a view beyond noting that whichever is chosen, the location should be captured using a persistent, globally-unique location identifier so it links reliably to downstream records.

4.1 (d) *Unless the scale of preload reporting is quite large, it is unlikely to be sufficient to replace current ICS cargo reporting. In what ways can it be aligned to cargo reporting to reduce duplication and ensure that preload and cargo reporting can be connected?*

This is squarely where standards add value. To connect preload and cargo reporting and avoid duplication:

- **Shared identifiers.** Use the same persistent identifiers for parties, locations, consignments and (where available) products across preload and cargo reporting, so a preload record and a later cargo report are demonstrably about the same shipment.

- **Progressive enrichment.** Treat preload as the first contribution to a progressively-assembled shipment record, to which later data is added rather than re-entered - a source-based, "Tell Us Once" pattern.
- **Shared semantics.** Align both on the WCO Data Model for regulatory data so elements map cleanly and are not redefined at each stage.

These approaches align both on the WCO Data Model for regulatory data, and are consistent with the EU's multi-submission, progressively-assembled dataset direction.[7][16]

3. Transaction-based vs entity-based reporting (FCRM 4.2)

Entity-based, risk-tiered treatment is an *emerging reform direction* supported by the WTO TFA (authorised operators) and the WCO SAFE Framework (AEO).[5][8] The EU's new "Trust & Check" trader category is a current example.[9] It is valuable for mature entities but is not a universal solution.

4.2 (a) *Could a shift from transaction-based to entity-based reporting reduce the reporting burden for trusted businesses with the necessary technical and procedural sophistication? Would this require higher standards than the current ATT program?*

Yes - for trusted, technically-mature entities with strong internal controls, entity-based reporting can reduce duplicated transactional reporting by relying on assured source data and post-border audit. This is consistent with WCO SAFE.[8] It would likely require a higher tier of assurance than the current Australian Trusted Trader program - stronger identity, data-quality, systems and audit standards - because reduced reporting must be "earned" through demonstrable controls. We would favour a more stringent tier *within* ATT rather than a parallel scheme, for consistency with SAFE. The specific control thresholds are best set by ABF with trusted importers and brokers.

4.2 (b) *Is there potential for a tiered approach where some businesses still report fully (e.g. an abbreviated declaration for release and a more complete declaration to pay duties) while others must engage in full transactional reporting for high-risk items or unknown/untrusted entities? How would this work where intermediaries are trusted but importers are not - or the importer is trusted but some intermediaries are not?*

Yes - a tiered model is sensible, and the FCRM's abbreviated-release/complete-clearance split is a workable shape. The intermediary/importer trust-mismatch is the crux, and it is fundamentally an *identity and authorisation* problem that standards can help address:

- Trust should attach to identified parties and their roles, not to the transaction in the abstract. With reliable party identification and authorised-representative credentials, the model can assess the trust status of each party in a movement (importer, broker, forwarder, carrier) and apply the treatment warranted by the weakest necessary link.
- Where a trusted intermediary acts for an untrusted importer, the intermediary's controls can support release while the importer's status drives clearance/assurance requirements. Where a trusted importer uses some untrusted intermediaries, visibility of the intermediary's role and custody supports targeted controls.

The detailed risk rules are for ABF; the operational workability is best tested with brokers and forwarders. We note this is also where verifiable credentials for parties and delegates could later add assurance (Section 12).

4.2 (c) *Would businesses involved in importation (carriers, freight forwarders, operators of licensed premises, customs brokers, importers) be prepared to give ABF and DAFF read access to their internal systems or a direct data feed to discharge regulatory reporting, noting this may reduce clearance costs in return for reduced transactional reporting?*

This question is best answered directly by those businesses, and we defer to them on willingness, cost and commercial sensitivity. From a standards and data-governance perspective, we offer two observations. First, large traders are generally willing to share data only where access is **scoped, lawful, auditable and proportionate** - open-ended system access is likely to be resisted. Second, "read access to internal systems" is often unnecessary: standards-based, source-generated data feeds (sharing defined, identified data elements) can discharge the requirement with far less intrusion and clearer liability than direct system access. Designing to a shared data standard makes such feeds practical across many parties.

4. Separate release and clearance of cargo (FCRM 4.3)

Releasing goods before final clearance is recognised in the WTO TFA (release prior to final determination of duties in defined circumstances).[5] Several questions here are operational (broker/importer process, securities administration) and best answered by brokers, importers and CTOs; biosecurity implications are for DAFF.

4.3 (a) *What are the advantages and disadvantages for your business of a progressive declaration vs separate declarations?*

As a standards body we do not lodge declarations, so this is best answered by importers and brokers. In principle, a *progressive declaration* aligns naturally with source-based, progressively-assembled data (information added as it becomes available), whereas *separate declarations* create a cleaner accountability boundary between the release party and the clearance party. Both are workable if each data element is identified and its provider recorded, so responsibility for any element is always clear.

4.3 (b) *Is there another mechanism that could be used to separate the release of cargo from its clearance?*

A shared, progressively-completed shipment record (rather than discrete declarations) can support separation: release occurs once the record holds sufficient, assured information for biosecurity and other border-risk assessment, and clearance follows when revenue-relevant elements are complete and acquitted. This depends on reliable identifiers and data lineage so the "sufficient for release" and "sufficient for clearance" states are unambiguous. The choice of mechanism is ABF's; the enabler is consistent identification and data governance.

4.3 (c) *If the import declaration were split into separate release and clearance declarations: who should be allowed to provide a release declaration, and when should the clearance declaration be required (not later than X days of release? weekly, monthly, quarterly)?*

Who may lodge, and the clearance timing, are regulatory and operational matters for ABF, importers and brokers - we do not offer a view on the specific party or period. We note only that whoever provides a release declaration should be an identified, authorised party (party and delegate identification matters here), and that any settlement period should be supported by data lineage and audit so revenue risk over the release-to-clearance gap is manageable. DAFF is best placed to advise on release timing from a biosecurity standpoint.

4.3 (d) *If a security bond were necessary to mitigate risk to revenue: who should provide the security, and how could the administrative burden of tracking revenue liability and acquittal of securities be minimised for importers/brokers and regulators?*

Who provides security is a commercial and policy question for importers, brokers and ABF. On minimising the administrative burden - where standards help - the tracking of liabilities and acquittals is essentially a data-linkage problem: if each liability, payment and security is tied to consistently-identified consignments, parties and movements, reconciliation can be largely automated and exceptions surfaced by anomaly detection. Structured, well-identified data is the prerequisite for low-friction acquittal tracking.

5. Revenue (FCRM 4.4)

Revenue calculation and collection are core regulatory functions, and several questions here are best answered by importers, brokers and ABF. We contribute on data quality, identification and assurance, which underpin any move toward more flexible revenue models.

4.4 (a) *Do you support more streamlined revenue assessment and collection processes?*

In principle, yes - where streamlining is supported by better data and proportionate risk controls. Streamlined revenue processes depend on trustworthy, well-identified data (value, classification, origin, date of export) and on confidence in the identity of the liable party. Standards that improve data quality and identity assurance are enablers of streamlining; the design of revenue processes themselves is for ABF.

4.4 (b) *How could your business or your operational systems support managing the risk of differential revenue collection?*

This question is directed at traders and their systems; GS1 does not collect revenue and defers to importers, brokers and software providers. We note that differential (risk-tiered) collection is more manageable when consignments, parties and liabilities are consistently identified and linked, enabling automated reconciliation and targeted audit rather than universal manual checking.

4.4 (c) *Is revenue calculated and collected differently in another country in a way you would like to see in the Australian model (e.g. monthly calculation, deposits and securities, post-border collection)?*

International models do feature periodic settlement and post-border collection for trusted operators, consistent with the WTO TFA and AEO concepts.[58] The EU's reform moves toward data-led supervision with trusted-trader simplifications.[6] We do not advocate a specific country's mechanism; the transferable principle is that more flexible revenue timing should be earned through assured data and strong controls, and applied selectively rather than universally.

4.4 (d) *If you were responsible for the calculation of revenue liabilities (rather than the trade system calculating them), do you believe you have the capability and information to correctly calculate liabilities? How can the data be assured, and how often should it be checked or audited?*

This is directed at traders and brokers and is best answered by them; brokers in particular hold the classification, valuation and origin expertise. On the parts where standards apply - *how data can be assured* - assurance comes from: capturing data at source from the party that creates it; using persistent identifiers so records are unambiguously linked; recording data lineage (who supplied each element, when); and using verifiable credentials where available to evidence the authenticity of claims. Audit

frequency is a risk-based decision for ABF, but well-identified data with clear lineage makes continuous, targeted assurance feasible rather than relying on periodic manual review.

4.4 (e) *Do you support the concept of tiered approaches to revenue at the border based upon risk and risk mitigation? Do you have suggestions for other reporting elements that should be tiered?*

Yes - risk-tiered treatment is consistent with international practice and with the FCRM's broader direction, provided it is earned through demonstrable controls.[8] Beyond revenue, elements that could reasonably be tiered by risk include: depth of pre-arrival data; frequency of audit; and the level of identity assurance required of parties. Tiering should always be transparent and accessible (not available only to the largest operators), to avoid disadvantaging SMEs.

6. Alternatives to cascade reporting (FCRM 4.5)

This is the area where supply chain standards contribute most directly. The FCRM's alternatives - source-based contributions, shared shipment records, event-based contributions and a consignment-level boundary - all depend on reliable identification and clear responsibility allocation.[1] The international direction (EU multi-submission; Singapore networked reuse) is consistent with these approaches.[6][10]

4.5 (a) *Is there critical consignment data that you receive or have available but is not reported until much later due to the cascade? How could a multi-party or shared reporting approach reduce duplication or delays?*

The specifics of "what data is held but reported late" are best evidenced by the parties that hold it - forwarders, carriers, CTOs, importers and brokers. The structural point, well supported by the evidence, is that much commercial data (product, supplier, order, consolidation) is created early but surfaced late because the cascade ties reporting to a sequence rather than to data availability.[1] A multi-party / shared approach reduces duplication and delay by letting each party contribute the data it originates, once, to a shared record - rather than re-keying upstream data or waiting for the prior step. The enabler is a mechanism to associate related data reliably (persistent identifiers) and shared semantics (WCO Data Model).[7]

4.5 (b) *Which supply chain parties are best placed to provide each major cargo data element with the highest level of accuracy? What safeguards would be necessary to ensure data quality, accountability and clarity of responsibility?*

The general principle is to source each element from the party that *creates or controls* it. The indicative mapping below reflects supply chain roles; the parties themselves are best placed to confirm it:

Data element	Best-placed source (indicative)
Product description, identifiers, value, origin evidence	Exporter/supplier and importer (created in the commercial transaction)
Consolidation, house bills, consignor/consignee, routing	Freight forwarder / consolidator
Conveyance, voyage/flight, loading and departure events	Carrier / shipping line / airline
Receival, movement, location, hold/release status, custody	Cargo terminal operator / depot / licensed premises

Data element	Best-placed source (indicative)
Classification, valuation, origin determination, permits	Customs broker (with importer)

Safeguards: persistent identification of products, parties and locations; recorded data lineage (provider and timestamp per element); shared semantics; and clear, pre-agreed rules for which party is responsible for correcting which element. These make accountability explicit even when many parties contribute.

4.5 (c) *What practical challenges might arise if cargo information was progressively built across the supply chain rather than reported sequentially?*

The main challenges are governance, not technology: ensuring a complete view emerges in time for risk assessment when contributions are asynchronous; defining who is responsible when an element is missing or wrong; and maintaining consistent identification across parties of differing sophistication. Operational challenges (timing, exceptions, SME capability) are best detailed by industry. These are manageable with identifiers, data lineage, clear responsibility rules and assisted pathways for less-digitised participants - but they must be designed deliberately.

4.5 (d) *What approaches could support linking cargo information from multiple parties to create a complete and consistent shipment record?*

This is core standards territory. Reliable linkage of multi-party data requires:

- **Persistent, globally-unique identifiers** for products, parties, locations and logistic units, so contributions about the same entity are unambiguously matched.
- **Shared semantics** (the WCO Data Model for regulatory data) so elements mean the same thing to every party.
- **Event and linkage standards** to associate contributions with shipments and movements, and to record custody and status changes.
- **Data lineage** so every element carries its source and time, supporting trust and correction.

This is the same pattern - anchored on the WCO Data Model - underpinning the EU's progressively-assembled regulatory dataset and Singapore's networked reuse.[7610]

4.5 (e) *If multiple parties contribute information, who should be responsible for correcting errors, and how should that process work?*

The principle we recommend: **the party that originated an element is responsible for correcting it**, with corrections flowing to the shared record and downstream consumers automatically. This requires data lineage (to know who originated each element) and a defined correction workflow that does not cascade failures to unrelated parties - a known weakness of the current sequential model. The detailed workflow should be designed with brokers, forwarders and carriers, who manage amendments today.

4.5 (f) *Are there alternative approaches that could reduce reliance on tightly sequenced reporting while still allowing regulators to accurately assess and release all cargo?*

Yes - the four approaches in the FCRM paper (source-based, shared record, event-based, consignment-level boundary) each reduce sequential dependency.[1] The regulator's essential need - knowing who is bringing what goods, in which unit, on which craft - can be met by ensuring each consignment is reliably linked to its craft and responsible parties through persistent identifiers, without reconstructing every

intermediate consolidation. We summarise the trade-offs in Annex A of our discussion paper; the consignment-to-craft linkage is the critical data point to preserve.

4.5 (g) *Could periodic or standing reporting arrangements (for example, for trusted or high-volume entities) reduce duplication or rework? If so, how?*

Yes, for trusted or high-volume entities with assured data and strong controls, standing or periodic arrangements can remove repeated per-transaction reporting - the same logic as entity-based reporting (Section 3) and high-volume low-value pathways (Section 7). The enabler is reliable entity identity plus assured, reusable source data, with post-border audit. The specific arrangements are for ABF to design with the relevant entities.

7. Low and high value import consignments (FCRM 4.6)

Low-value e-commerce is a primary reform driver. The scale is global and rising - 4.6 billion low-value items entered the EU in 2024 (around 91% from China), reported near 5.9 billion in 2025[1112] - and major economies are tightening treatment: the US removed de minimis for all countries in 2025, and the EU introduces an interim per-item duty from July 2026 ahead of its data hub.[139] In Australia, around 96% of air cargo consignments clear via SAC within the cargo report.[1] The border task here is increasingly product safety, biosecurity, identity and valuation integrity - not only duty.

4.6 (a) *As low-value importations have increased greatly since the current model was designed - and continue to increase - is the model still appropriate?*

The evidence suggests the model warrants review. A model designed for a marginal low-value stream is under strain now that low-value parcels are a dominant, data-intensive flow.[111] The issue is less the duty outcome than whether regulators (and DAFF) receive sufficient structured data to manage risk at parcel scale. We support re-examining the model, with the goal of better data for risk rather than simply more declarations.

4.6 (b) *Should the value threshold for making an import declaration be changed from $1,000? If so, higher or lower? What about the value for paying duty?*

The specific threshold figures and duty settings are revenue-policy decisions for Treasury and ABF, on which GS1 does not advocate a number. We do support the FCRM's own suggestion to **separate the entry (data) threshold from the duty threshold**, so regulators can obtain more complete data on low-value goods for biosecurity and other border risks without necessarily collecting duty on every parcel.[1] This decoupling is the more important structural move than the precise dollar figure.

4.6 (c) *Could the single threshold be replaced with two or more thresholds (e.g. a lower threshold above which a "simplified declaration" suffices, and a higher threshold above which a full import declaration is required)? For mid-value importations, would it be better to use a simplified import declaration, a self-assessed clearance with additional fields, or additional information in a cargo report?*

A graduated (tiered) model is reasonable and aligns with international direction. On the mid-value mechanism, the standards-relevant point is that what matters most is the *data captured*, not the label of the instrument: a small set of structured, identified fields (seller, platform, item and product identifier where available, value, country of supply, consignee, delivery location) delivers the risk value. Whether that is carried via a simplified declaration, an enhanced SAC, or additional cargo-report fields is an operational choice best made with express carriers, platforms and brokers - provided the data is structured and reusable rather than free-text.

4.6 (d) *Should there be a separate mechanism for businesses managing high-volume low-value consignments (e.g. online purchases)? How should high-volume low-value be defined; what challenges arise under current arrangements; and what might a different mechanism look like?*

Yes - high-volume low-value cargo should be treated as a distinct design workload, not a minor variation of traditional reporting. Defining "high-volume low-value" (by volume thresholds and operator type) is best done with express carriers and platforms. A different mechanism would likely feature:

- Structured minimum data supplied by the party that holds it earliest (platform or express carrier), via batch/API rather than per-parcel manual declaration.
- Risk segmentation by commodity, origin, platform/seller and entity history - sitting above simple value thresholds.
- Reliance on post-border audit and anomaly detection rather than universal pre-clearance checking.

The operational design is best led by platforms, express carriers and ABF/DAFF; standards support the structured, identified, reusable data such a mechanism needs.[1]

Biosecurity note for DAFF. At parcel scale, SAC-level detail may be insufficient for biosecurity and product-safety targeting; structured commodity and origin identifiers in a high-volume pathway would materially help DAFF. DAFF is best placed to specify the biosecurity-relevant minimum data.

4.6 (e) *Could differential reporting be introduced for different relationships: classical e-commerce; business-to-business; and personal/unknown?*

Yes - differentiating by relationship is sensible because the data available and the risk differ markedly. Classical e-commerce (platform-mediated) often has rich, structured transaction data available early; B2B flows have known, identifiable parties; personal/unknown flows have the weakest data and highest identity uncertainty. Reliable party identification is what makes such differentiation possible and auditable. The risk rules are for ABF; the data availability per relationship is best confirmed by platforms, express carriers and brokers.

4.6 (f) *Should there be a separate mechanism for trusted entities to clear cargo consigned to them or under their control? How much of the supply chain would need to be recognised as trusted (through ATT or mutual recognition of AEOs), and what might that mechanism look like?*

A trusted-entity clearance mechanism is consistent with WCO SAFE and AEO mutual recognition.[8] A key design question - how much of the chain must be trusted - turns on identity and visibility: with reliable identification of all parties in a movement, trust can be assessed across the chain rather than assumed from a single party. Trust generally needs to extend to the parties with custody and control, not the importer alone. The extent of ATT/AEO recognition required, and the mechanism's design, are for ABF; we note mutual recognition is more practical where identity and credentials follow international standards.

4.6 (g) *How could a future model better accommodate different cargo streams without increasing consumer or industry burden?*

By sourcing data from the party that already holds it (platforms, carriers, suppliers) rather than imposing new manual steps; reusing it across regulators ("Tell Us Once") so the same data serves customs, biosecurity, revenue and product-safety needs; and automating via batch/API and structured data. The aim is more and better data for risk with *less* manual effort - achievable only if the data is structured, identified and reusable.[2]

4.6 (h) *What other options exist to ensure greater information is provided for low-value consignments, irrespective of intermediate value thresholds, to support more targeted risk management?*

Options that improve information independent of value thresholds include: requiring a structured minimum data set for higher-risk categories regardless of value; obtaining product, seller and order identifiers from platforms where available; using verifiable seller/party credentials to address identity misuse; and applying anomaly detection across platform/seller histories to target undervaluation and consignment-splitting. These shift the focus from value to risk-relevant, structured, identified data.[1]

8. Export reporting (FCRM 4.7)

Export reporting is simpler than imports, and export reporting ≠ import reporting.[1] Australia's Simplified Trade System has already delivered export gains (e.g. eCert paperless certificates for agricultural exports to the EU).[14] Much of this section is operational (exporter/broker process, permit handling) and best answered by exporters, brokers and DAFF.

4.7 (a) *Do you consider the current export reporting model effective and efficient? If not, what would you like to see change?*

Exporters and brokers are best placed to judge day-to-day effectiveness. From a standards and market-access perspective, the main opportunity is *data quality and reuse*: better-structured, identified export data improves both domestic efficiency and facilitation at the receiving end. Building on eCert, reusing trusted export data and credentials in defined commodity lanes is a concrete improvement.[14]

4.7 (b) *How do you think data quality in export documentation can be improved? Who should be responsible for export reporting data quality, and should there be limitations or regulations on who can report export data?*

Data quality improves when data is captured at source (by the exporter or its systems) using persistent product, party and location identifiers and shared semantics, with data lineage so quality is attributable. Responsibility for quality should sit with the party that originates each element. Whether to limit who can report exports is a regulatory question for ABF (the FCRM paper notes export declarations currently have fewer limitations than imports);[1] we note only that whoever reports should be an identified, authorised party, which identity standards and credentials support.

4.7 (c) *Would export reporting be more manageable if the associated permits and documentation could be facilitated through the one trade system?*

Yes - integrating permits, certificates and reporting reduces duplication and aligns directly with the Simplified Trade System and "Tell Us Once".[2] The eCert experience demonstrates the value of integrated, paperless certification for market access.[14] Reusable, verifiable trade documents are the natural next step; the detailed integration is for DAFF, ABF and the STS program.

4.7 (d) *Are the export reporting timeframes that currently exist reasonable and achievable?*

This is an operational question best answered by exporters, freight forwarders, carriers and CTOs, who work to these timeframes. GS1 has no basis to assess timeliness and defers to those parties.

4.7 (e) *Are there instances where regulatory intervention in export movements creates barriers to smooth trade or significant costs for business?*

Exporters and their representatives are best placed to identify specific barriers and costs. We note generally that duplicated documentation and re-keying across export permits, certificates and reporting

are common friction points that data reuse and integrated, verifiable documents can reduce - consistent with STS objectives.[2]

4.7 (f) *Is $2,000 the right threshold for differentiating low and high value exports? Does there need to be different information where EXLV is quoted? Is there another mechanism to facilitate export of consignments not greater than $2,000 that require entry because of permits, duty, or intended drawback?*

The $2,000 threshold and EXLV settings are regulatory matters for ABF, on which we do not advocate a figure. On the standards-relevant part - facilitating low-value exports that nonetheless require entry due to permits, duty or drawback - the cleaner mechanism is to attach the permit/certificate or drawback evidence to the consignment as structured, identified, reusable data (ideally a verifiable credential), so the exception is handled by data rather than by a separate manual process. The detailed mechanism is for ABF and DAFF with exporters and brokers.[1]

9. Automated or system-supported classification, valuation and origin (FCRM 4.8)

System support for classification, valuation and origin is an *emerging direction*, explored internationally as supply chains digitise.[61] Our consistent caveat: automation and AI can support these determinations but must not replace legal accountability and regulatory judgement; the reporting party remains responsible for the final declaration.

4.8 (a) *What information currently captured within your business processes could support automated or system-assisted determination of tariff classification, valuation or origin?*

GS1 does not make these determinations; importers, brokers and their software providers are best placed to answer what they capture. We can identify the *types* of source data that support system assistance: structured product master data and product identifiers; supplier and origin evidence; transaction value and terms; and bills of materials or composition data where available. Where products carry persistent identifiers linked to structured attributes, system support can be more consistent - but identifiers are an *input* to determination, not a determinant of the outcome.

4.8 (b) *At what point in your processes is this information first created or reliably available?*

This is best answered by importers, suppliers and platforms about their own processes. The general, evidence-based pattern is that much of this data is created early - in the commercial order and product set-up, often well before shipment - but is not currently surfaced to regulators until the declaration stage.[1] That early availability is precisely what makes source-based contribution and assisted determination feasible; realising it depends on reliable identification and structured capture at the point of creation.

4.8 (c) *In what circumstances could automated or system-supported determination improve efficiency, consistency, or certainty?*

System support is most useful where products are well-described and identified and where patterns are stable - for example, repeat imports of identified products by established traders, where rules-based or data-based suggestions can improve consistency and speed. Risk-focused support (anomaly detection) is broadly useful for surfacing declarations that warrant review.[1] The FCRM paper rightly notes classification, valuation and origin have different characteristics, so the most effective approach differs by

determination - brokers are best placed to advise where automation helps and where professional judgement remains essential.

4.8 (d) *What transparency, governance, and assurance arrangements would be necessary to support confidence in automated or system-supported suggestions, including explainability of results and treatment of errors?*

Confidence requires that responsibility, liability and assurance are clearly allocated between the system and the reporting party - the reporting party remains accountable for the final declaration. Specifically:

- **Explainability.** Suggestions should be traceable to the data and rules that produced them, so a broker or importer can review and justify the outcome.
- **Data lineage and quality.** The provenance and quality of input data must be visible, since a suggestion is only as good as its inputs.
- **Error treatment.** Clear processes for identifying, correcting and learning from errors, without penalising good-faith reliance on a transparent system.
- **Human accountability.** System output should be guidance or a reviewable default, not an unaccountable determination - consistent with the FCRM's options for confirmation.

The governance design is for ABF with brokers and software providers; standards contribute the identification and data-lineage foundations that make explainability possible.[1]

10. Supporting compliance and revenue integrity (FCRM 4.9)

4.9 (a) *What are the main causes of data inaccuracies in the current reporting environment?*

Operational parties (brokers, forwarders, importers) can best diagnose specific causes. The structural causes evident from the evidence are: re-keying of data by parties that did not create it; reporting tied to a sequence rather than to data availability; inconsistent or free-text descriptions (especially for low-value goods); weak identity assurance enabling misuse; and the absence of persistent identifiers and data lineage to link and verify records.[1] Each is addressable by sourcing data once, at origin, in a structured, identified form.

4.9 (b) *How could cargo reporting arrangements better support compliance and revenue assurance?*

By improving data quality and identity at source, capturing data lineage so records are auditable, and enabling continuous, targeted assurance (anomaly detection on well-identified data) rather than relying on manual checking. Reusable, verifiable data and credentials reduce the opportunity for identity misuse and undervaluation. These measures support compliance while remaining proportionate for legitimate trade.

4.9 (c) *How can risk-sharing between government and industry be strengthened?*

Risk-sharing is strengthened when reduced regulatory burden is *earned* through demonstrable controls and assured data - the entity-based/trusted-trader logic. Clear allocation of responsibility for each data element, transparent criteria for trusted treatment, and post-border audit create a fair exchange: industry invests in data quality and controls; government grants proportionate facilitation. The specific risk-sharing arrangements are for ABF and industry to negotiate; standards provide the auditable data foundation that makes trust verifiable rather than assumed.[8]

4.9 (d) *Would a more risk-based approach to reporting reduce unnecessary effort for low-risk trade?*

Yes - risk-based, tiered treatment concentrates effort where risk is highest and reduces unnecessary checking of low-risk, well-identified, trusted trade. This is consistent with the WTO TFA and WCO SAFE and with international practice.[58] Its effectiveness depends on reliable identity and data quality, so that "low-risk" can be determined with confidence rather than assumed.

11. Supply chain transparency and visibility (FCRM 4.10)

This section connects directly to a risk ABF has identified - misuse of legitimate business identities ("piggybacking") - and to GS1's core expertise in identification and visibility.[1] An industry-led sandbox (supported by IFCBAA, ACITI and ECA) is already testing identifier- and credential-based approaches to exactly this problem.[15]

4.10 (a) *What information would most improve visibility of parties involved across the supply chain to allow regulators to apply appropriate controls? How could this improve awareness of parties acting on behalf of importers, and better capture changes of possession of goods along the supply chain?*

Visibility of parties improves most with: reliable identification of every party and its role; identification of authorised representatives acting on behalf of others (delegate relationships); and identification of locations and custody events so changes of possession are captured. Persistent party, location and authorised-representative identification - ideally backed by verifiable credentials - directly addresses awareness of who is acting for whom and who holds goods at each point.[16] This is precisely the capability the industry sandbox is trialling.[15]

4.10 (b) *What challenges do businesses currently experience in maintaining visibility over goods under customs control? What information would most improve visibility of cargo movements across the supply chain?*

CTOs, depots, forwarders and importers are best placed to detail current visibility gaps, particularly through underbond movements. The information that most improves movement visibility is event- and location-based: identified custody and location events (receival, movement, hold/release, delivery) tied to consistently-identified consignments and movements. Event-based contribution against persistent identifiers gives regulators and industry a shared, current view without reconstructing the chain after the fact.[1]

4.10 (c) *Are there particular supply chain integrity risks that would benefit from greater visibility of commercial relationships, ownership arrangements or authorised representatives?*

Yes - the clearest example is the piggybacking / identity-misuse risk ABF has identified, where third parties exploit legitimate ABNs, importer details or trading profiles to conceal involvement.[1] Greater visibility of authorised-representative relationships and verified party identity directly mitigates this. Beneficial-ownership and commercial-relationship visibility also helps detect anomalies. These benefits must be balanced against privacy and proportionality, which is why a piloted, standards-based approach (with verifiable credentials and selective disclosure) is the prudent path - see Section 12.

4.10 (d) *How could reporting arrangements better reflect actual supply chain roles and responsibilities?*

By identifying each party and its role explicitly, and by sourcing each data element from the party that performs the corresponding role (Section 6). This aligns reporting responsibility with who actually creates and controls data and custody, rather than concentrating reporting on a single party - reducing both error and the scope for misuse.

4.10 (e) *How should reporting information be linked to cargo accounting or assurance processes? What information could provide better assurance that goods have been delivered to the intended party?*

Linkage to cargo accounting and assurance depends on consistent identification of consignments, movements and parties, plus recorded custody and delivery events. Better assurance that goods reached the intended party comes from identified delivery events confirmed against the identified, authorised consignee - ideally with a verifiable record of receipt. This both supports cargo accounting and helps detect diversion or misuse. The accounting and assurance process design is ABF's; the identification and event foundations are standards-based.[1]

12. International reflections (FCRM 4.11)

This section also lets us situate the digital-credentials and trusted-data-reuse themes that recur above, with appropriate humility about their maturity.

4.11 (a) *Which international cargo reporting practices are most relevant to Australia's trade environment, and why?*

Three are most relevant. New Zealand's Trade Single Window (submit once, reuse across agencies within government) is relevant because of Australia's similar multi-agency, ICS-centred context.[17] Singapore's Networked Trade Platform (reuse of commercial data across parties) is relevant to the source-based, data-reuse direction.[10] The EU Customs Data Hub (data-centric, multi-submission, progressively-assembled datasets, with "Trust & Check" traders) is relevant as a direction of travel for data-led regulation.[69] The underlying WCO and WTO baselines (data model, pre-arrival, risk management, AEO) are relevant as proven foundations.[758]

4.11 (b) *What aspects of international models do you consider most effective or valuable and why?*

The most valuable, transferable aspects are principles rather than platforms: submit once and reuse; source data from the party that creates it; assemble a complete dataset progressively from multiple contributions; use shared data standards and persistent identifiers; and differentiate treatment by risk and trust. These consistently reduce duplication and improve earlier visibility while preserving accountability.[61017]

4.11 (c) *What aspects of international models would be difficult to apply in Australia, and what constraints would need to be addressed?*

Direct portability is the main risk. The EU model is shaped by 27 member states, EU legal settings and its own e-commerce pressures, and is being phased over more than a decade (data hub mandatory only in 2034).[9] Australian constraints to address include: deep DAFF biosecurity integration and hold/release signalling; customs revenue and the ransom model; ICS dependencies and the need for coexistence; the maturity and readiness of diverse industry participants (including SMEs); and the immaturity of some enabling technologies (verifiable credentials at the border) that need governance, legal-recognition, liability, privacy and adoption resolution before reliance.[1816]

4.11 (d) *How can Australia leverage international experience while designing a model tailored to domestic regulatory and industry needs?*

By adopting international *standards and principles* while tailoring the *implementation*: anchor on the WCO Data Model and global identifiers for interoperability; align credential work with UN/CEFACT and the ICC Digital Standards Initiative so Australian credentials can gain cross-border recognition; and proceed through sandboxes, digital trade corridors and bounded pilots that test transferability against

Australian constraints before scaling.[71920] The verifiable-identity work already underway (Section 11) is a concrete example of leveraging international standards for a domestically-identified problem (piggybacking), and should be evaluated empirically - including independent validation of any economic claims - before reliance.[1521]

Closing note. GS1 Australia offers this submission, and its standards expertise, as a constructive contribution. We would welcome the opportunity to support standards-aligned sandboxes and pilots - on identity assurance, source-based and event-based data, and low-value e-commerce data enhancement - that generate the evidence needed to design a future cargo reporting model that is operationally grounded, risk-based and capable of evolving with trade.

Please also refer to the related industry and government discussion paper entitied ***'What does cargo reporting look like when the system is data rich?'.***

References

Factual claims that depend on a source are referenced by number in the text. Figures attributed to GS1 working analysis are author modelling and are identified as such. Where a question is best answered by industry or by ABF/DAFF, we have said so rather than asserting a position.

1. Australian Border Force (Home Affairs Portfolio), Future Cargo Reporting Model Consultation Paper, 2026.

2. Austrade, Simplified Trade System (STS Unit established 1 July 2024; whole-of-government coordination of trade simplification). austrade.gov.au.

3. Productivity Commission, Advancing Prosperity inquiry report, 2023 (digital and data reform pillar). pc.gov.au.

4. ICAO/WCO, Joint Guiding Principles for Pre-Loading Advance Cargo Information (PLACI), 2020.

5. World Trade Organization, Trade Facilitation Agreement, Article 7 (pre-arrival processing, risk management, post-clearance audit, authorised operators, expedited shipments). wto.org.

6. European Commission, EU Customs Reform / EU Customs Data Hub. taxation-customs.ec.europa.eu/customs/eu-customs-reform_en.

7. World Customs Organization, WCO Data Model. wcoomd.org/DataModel.

8. World Customs Organization, SAFE Framework of Standards, 2021 edition (advance electronic cargo information; AEO; customs-business partnership). wcoomd.org.

9. Council of the EU, “Modernising the EU customs union” and “Council gives final green light to new customs duty rules for small parcels”, 11 February 2026. consilium.europa.eu.

10. Singapore Customs, Networked Trade Platform. customs.gov.sg.

11. European Parliament, “EU targets low-value imports via e-commerce platforms”, 2025; European Commission e-commerce communication (4.6 billion low-value items imported in 2024; 91% from China). europarl.europa.eu.

12. EU Council Regulation (EU) 2026/382 (interim flat €3 per-item customs duty on consignments ≤€150 from 1 July 2026; transitional pending EU Customs Data Hub). Reported volumes rose to ~5.9 billion items in 2025.

13. The White House, Executive Order 14324 “Suspending Duty-Free De Minimis Treatment for All Countries” (30 July 2025; effective 29 August 2025) and “Continuing the Suspension…” (February 2026); One Big Beautiful Bill Act (statutory repeal effective 1 July 2027). whitehouse.gov.

14. Department of Foreign Affairs and Trade, “Simplifying Australia’s trade system” ($137.7m commitment; modernising agriculture export/import systems; Biosecurity 2030). dfat.gov.au.

15. Industry-led ABF Sandbox trial proposal (data validation, business/location identification and the “piggybacking” problem), supported by IFCBAA, ACITI and ECA; uses Global Location Numbers and W3C verifiable credentials. Trial in progress – results not yet available.

16. World Wide Web Consortium (W3C), Verifiable Credentials Data Model 2.0, 2023. w3.org/TR/vc-data-model-2.0/.

17. New Zealand Customs Service, Trade Single Window / Joint Border Management System. customs.govt.nz.

18. Australian National Audit Office, Customs Cargo Management Re-engineering Project (lessons on major cargo system reform, governance and implementation risk). anao.gov.au.

19. UN/CEFACT work on trade facilitation and trusted data exchange, including verifiable credentials and trust registry initiatives. unece.org.

20. International Chamber of Commerce, Digital Standards Initiative (global data standards to facilitate trade). iccwbo.org.

21. GS1 Australia working paper, Discussion Paper – Business Case for a Verifiable ABN (vABN), 2026. Cost–benefit figures are author modelling and require independent (OBPR-grade) validation.