TCO & FTA Check



YOUR BROKER CANNOT CHECK EVERY TCO AND FTA.

THE NUMBERS MAKE THAT IMPOSSIBLE.

Brokers at Breaking Point

Australia's licensed customs brokers are being asked to do a job the arithmetic will not allow.

In 2024–25 the Australian Border Force and the Department of Home Affairs processed 6.0 million customs import and export declarations: 4.5 million import entries (Full Import Declarations for goods over $1,000 plus Self-Assessed Clearances under $1,000) and 1.5 million formal export declarations.

Against that volume sit fewer than 1,620 individually licensed customs brokers nationwide. Department registries put the active figure at about 1,551.
Divide one into the other and the picture is blunt. That is roughly 3,870 declarations per licensed individual per year — about 15 entries every working day, before leave, training, queries, audits or the rest of a broker's actual job.

That is not a staffing complaint. It is a structural fact.

> **"Asking the same people to hold a live, line-by-line brief on your TCO wording and your FTA origin evidence for every consignment is not a service model. It is a hope."**

Who is Liable?

ABF guidance is explicit. The importer — or the broker acting for them — must correctly enter the goods, including which particular Tariff Concession Order applies. Goods must first fall to the tariff classification the TCO is keyed to, and they must precisely meet the TCO description. Penalties can follow if they do not. There are about 15,000 existing TCOs.

Free trade agreements add another layer: origin rules, certificates, product-specific criteria and staging categories that change by agreement and by year. Home Affairs itself lists improper FTA preference and concession claims among the errors that drive GST understatements. In 2024–25 ABF compliance work identified $225 million in GST understatements. A separate compliance sample of import declaration lines recorded an error rate of 32 per cent.

None of that is a slight on brokers. The profession is small, ageing and hard to enter. As of mid-2024 most licensed individuals were over 40; licence grants remain a trickle. Brokers already carry classification, valuation, biosecurity, consignee detail and cargo reporting. Asking the same people to hold a live, line-by-line brief on your TCO wording and your FTA origin evidence for every consignment is not a service model. It is a hope.

Why "the broker will pick it up" fails

A TCO granted years ago for a different applicant's goods is not a safe harbour. ABF has warned that using an existing TCO carries inherent risk if the goods were not the ones the wording was written for. A Tariff Advice is the binding route when there is doubt. Brokers can help lodge that. They cannot, at 15 declarations a day, reconstruct the product description, local-manufacture test and origin paperwork for every client's SKU.

FTAs fail for quieter reasons: the supplier's certificate does not match the rule of origin; the HS code on the invoice is not the code on the preference claim; the goods underwent processing that breaks originating status. Those facts sit with the importer and the overseas supplier, not in a broker's head at 4pm on a Friday.

The compliance data is consistent with that gap. High line-error rates and documented concession and preference problems are what you get when volume outruns the number of people licensed to stand behind the entry.

What importers can actually do

Treat TCO and FTA eligibility as your pre-entry work, not a last-minute broker add-on.

- Confirm the tariff classification first. A concession that does not match the heading is worthless.
- Read the TCO wording against the goods as imported, not as marketed. Extra features can kill the claim.
- For FTAs, hold the origin evidence before the entry is lodged, not after an audit letter arrives.
- Where the fit is unclear, apply for a Tariff Advice. That is the instrument ABF designed for certainty.
- Re-check when the product, supplier or process changes. Last year's claim is not this year's defence.

Tools that search current TCO lists and FTA settings against a specific product exist for that reason. One such check is at tcoandftacheck. They do not replace a licensed broker for lodgement. They stop you asking a broker to remember 15,000 concession texts and a web of origin rules while clearing several thousand entries a year.

Six million declarations. Fifteen hundred and fifty-one licences. The maths is the story. The broker can lodge the entry. They cannot be across your TCO and your FTA unless you have already done the work.

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www.TCOandFTAcheck.com.au

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