



Australia No. 1 (2026)

Agreement

between the Government of the United Kingdom of Great Britain and
Northern Ireland and the Government of Australia on Cooperation and
Mutual Administrative Assistance in Customs Matters

Brussels, 23 June 2026

[The Agreement is not in force]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of His Majesty
October 2026*



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**AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED
KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND
THE GOVERNMENT OF AUSTRALIA ON COOPERATION AND
MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS**

PREAMBLE

The Government of the United Kingdom of Great Britain and Northern Ireland (“the United Kingdom”) on the one part, and The Government of Australia (“Australia”) on the other part, together referred to as “the Parties”

CONSIDERING the importance of the accurate assessment of customs duties and other taxes and of ensuring proper enforcement by their customs authorities of prohibitions, restrictions and measures of control in respect of specific goods;

CONSIDERING that offences against customs law are prejudicial to the security of the Parties and their economic, commercial, fiscal, social, public health and cultural interests;

RECOGNISING the need for international co-operation in matters related to the application and enforcement of their customs laws and recognising the need for the development of customs cooperation between the Parties;

CONVINCED that action against customs offences can be made more effective by close cooperation between their customs authorities based on mutually agreed legal provisions;

HAVING regard to obligations under international conventions and agreements already accepted by, or applied to the Parties as well as customs related activities undertaken by the World Trade Organization;

HAVING regard to the instruments issued by the Customs Cooperation Council, now known as the World Customs Organization, particularly the Recommendation on Mutual Administrative Assistance of 5 December 1953;

HAVE AGREED AS FOLLOWS:

TITLE I
GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purpose of this agreement:

- a) “agreement on Trade Facilitation” means the agreement on Trade Facilitation annexed to the Protocol amending the Agreement establishing the World Trade Organization decision of 27 November 2014.
- b) “customs authority” means:
 - i. with respect to the United Kingdom, His Majesty’s Revenue and Customs or its successor or where relevant, any other authority responsible for customs matters within its territory. For greater certainty, with respect to the provisions of this agreement which apply to the Bailiwick of Jersey, the Bailiwick of Guernsey or the Isle of Man, “customs authority” shall also mean:
 - (i) for the Bailiwick of Jersey, the Jersey Customs & Immigration Service or its successor;
 - (ii) for the Bailiwick of Guernsey, Guernsey Customs & Immigration or its successor; and
 - (iii) for the Isle of Man, the Customs and Immigration Division of the Isle of Man Treasury or its successor; and
 - ii. with respect to Australia, the Department of Home Affairs or its successor”.
- c) “customs law” means any legal and administrative provisions applicable or enforceable by either customs authority, in connection with the importation, exportation, transshipment, transit, storage and movement of goods including the legal and administrative provisions relating to measures of prohibition, restriction and control;
- d) “customs offence” means any violation or attempted violation of customs law;
- e) “Free Trade Agreement” means the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and Australia signed on 17 December 2021.

- f) “information” means any data, including sets of data, whether or not processed or analysed, and documents, reports and other communications in any format, including electronic, or certified or authenticated copies thereof;
- g) For Australia, any reference to “laws and regulations” within this Agreement is taken to include Australia’s policies.
- h) “person” means a natural or a legal person;
- i) “personal data” means any data concerning an identified or identifiable natural person;
- j) “requested authority” means the customs authority which receives a request for assistance under this Agreement;
- k) “requesting authority” means the customs authority which makes a request for assistance under this Agreement;
- l) “requested Party” means the Party whose customs authority receives a request for assistance;
- m) “requesting Party” means the Party whose customs authority makes the request for assistance; and
- n) “SAFE Framework” means the SAFE Framework of Standards to Secure and Facilitate Global Trade adopted at the June 2005 World Customs Organization Session in Brussels and as updated from time to time.

ARTICLE 2

Territorial Application

This Agreement shall apply, on the one hand, to the United Kingdom and the following territories for whose international relations it is responsible: the Bailiwick of Jersey, the Bailiwick of Guernsey and the Isle of Man, and on the other hand, to Australia.

ARTICLE 3

Relation to other International Agreements

1. Subject to paragraph 2, the provisions of this Agreement shall not affect the rights and obligations of the Parties under any other international agreement to which either Party is a party.

2. The provisions of this Agreement shall take precedence over the provisions of any bilateral agreement or arrangement on customs cooperation and mutual administrative assistance which has been concluded between the Parties, insofar as the provisions of those bilateral agreements are incompatible with those of this Agreement.

TITLE II

CUSTOMS COOPERATION

ARTICLE 4

Scope of Cooperation

1. Under this Agreement, customs cooperation shall cover all matters relating to the application of customs law, including the prevention, investigation, detection or prosecution of any customs offence.

2. The Parties through their customs authorities undertake to develop customs cooperation. In particular, the Parties shall cooperate in:

- (a) establishing and maintaining channels of communications between their customs authorities to facilitate the secure and rapid exchange of information;
- (b) facilitating effective coordination between their customs authorities; and
- (c) any other administrative matters related to this Agreement that may from time to time require their joint action.

3. The Parties also undertake to make cooperative efforts through their customs authorities in order to develop trade facilitation actions in the field of customs in accordance with international standards.

ARTICLE 5

Technical Cooperation

The Parties through their customs authorities may provide technical cooperation to each other, including cooperation on:

- (a) information and experience exchange in the use of technical equipment for customs controls;
- (b) training of customs officials;

- (c) exchange of personnel and experts in customs matters;
- (d) exchange of specific, scientific and technical information related to the effective application of customs laws, procedures and free zones; and
- (e) emerging technologies.

ARTICLE 6

Cooperation within International Organisations

The Parties through their customs authorities shall seek, where appropriate, to develop and strengthen their cooperation on topics of common interest with a view to facilitating discussions on customs matters in the framework of relevant international organisations such as the World Customs Organization and the World Trade Organization.

TITLE III

SPECIAL FORMS OF COOPERATION

ARTICLE 7

Authorised Economic Operators

1. Each Party shall establish or maintain a trade facilitation partnership programme for operators who meet specified criteria, hereinafter referred to as the Authorised Economic Operator (AEO) programme, in accordance with the SAFE Framework.
2. Each Party shall publish the specified criteria to qualify as an AEO. The specified criteria shall relate to compliance, or the risk of non-compliance, in accordance with requirements specified in the Party's laws, regulations or procedures.
3. The specified criteria to qualify as an AEO shall be designed or applied so as to allow the participation of small and medium-sized enterprises.
4. The AEO programme shall include specific benefits for such operators that meet the specified criteria, taking into account the commitments of each Party under the Agreement on Trade Facilitation.
5. The Parties may decide to enter into a mutual recognition arrangement in relation to their respective AEO programmes.

6. This Article shall not apply to the Bailiwick of Jersey or the Bailiwick of Guernsey.

ARTICLE 8

Controlled Delivery

1. The customs authorities may, by mutual arrangement, permit under their control, the movement of unlawful goods or goods suspected of being unlawful out of, through, or into their respective territories, with a view to the detection, investigation or prosecution of customs offences.

2. If granting such permission is not within the competence of the customs authority, that customs authority shall endeavour to initiate cooperation with the relevant authorities that have such competence, or it shall transfer the case to those authorities.

ARTICLE 9

Joint Investigation Teams

1. By mutual agreement, the customs authorities of the Parties may set up a joint investigation team based in a Party and comprising officers with the relevant specialisations. The tasks of the joint investigation team shall be mutually agreed by the customs authorities and shall include:

- (a) implementation of difficult and demanding investigations of specific customs offences, requiring simultaneous, coordinated action between the Parties concerned; and
- (b) coordination of joint activities to prevent and detect particular types of customs offences and obtain information on the persons involved, their associates and the methods used.

2. Joint investigation teams shall operate under general conditions to be mutually agreed by the customs authorities.

3. The participating officers shall be bound by the law of the Party in whose territory the team's activities take place.

4. The participating officers shall enjoy the same protection, as far as the law permits, as that afforded to officials of the Party where the joint investigation team is based, in accordance with the legal and administrative provisions in force in that territory.

5. The Party in which the team's activities take place shall make the necessary organisational arrangements for the team to operate.

6. Membership of the team shall not bestow on officers any powers of intervention in the territory of another Party.

TITLE IV

MUTUAL ADMINISTRATIVE ASSISTANCE

ARTICLE 10

Scope of Assistance

1. The Parties, through their customs authorities shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Agreement, to ensure the correct application of customs law, in particular by preventing, investigating and combating customs offences.

2. The provisions on assistance in customs matters provided for in this Agreement apply to any customs authority of either Party which is competent for the application of this Agreement. That assistance shall neither prejudice the provisions governing mutual assistance in criminal matters under international agreements or the laws and regulations of each Party nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.

3. Assistance to recover duties, taxes or fines is not covered by this Agreement.

ARTICLE 11

Assistance on Request

1. At the request of the requesting authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs law is correctly applied, including information regarding activities detected or planned which are or could be customs offences.

2. At the request of the requesting authority, the requested authority shall inform it of whether:

- (a) goods imported into a Party have been properly exported from the other Party, specifying where appropriate the customs procedure applied to the goods; and

- (b) goods exported from a Party have been properly imported into the other Party, specifying where appropriate the customs procedure applied to the goods.

3. At the request of the requesting authority, the requested authority shall take the necessary steps in accordance with its laws and regulations to ensure surveillance of and to provide the requesting authority with information on:

- (a) persons in respect of whom there are reasonable grounds for believing that they are or have been involved in customs offences;
- (b) places where stocks of goods have been or may be stored or assembled in such a way that there are reasonable grounds for believing that those goods are intended to be used in customs offences;
- (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in customs offences;
- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in customs offences; and
- (e) premises suspected by the requesting authority of being used to commit customs offences.

ARTICLE 12

Spontaneous Assistance

Wherever possible, on their own initiative, each customs authority shall assist the other customs authority, in accordance with their laws and regulations by providing information on concluded, planned or ongoing activities which constitute customs offences, and which may be of interest to the other customs authority.

The information shall focus in particular on:

- a) goods known to be subject to customs offences;
- b) persons in respect of whom there are reasonable grounds for believing they are or have been involved in customs offences;
- c) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in customs offences; and
- d) new means or methods employed in carrying out customs offences.

ARTICLE 13

Form and Substance of requests for Assistance

1. Requests pursuant to this Agreement shall be made in writing either in print or electronic format. They shall be accompanied by the documents necessary to enable compliance with the request. In the case of urgency, the requested authority may accept an oral request, but such oral requests shall be confirmed promptly in writing.
2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the requesting authority and the requesting official;
 - (b) the type of assistance requested;
 - (c) the object of and the reasons for the request;
 - (d) the relevant laws and regulations;
 - (e) indications as exact and comprehensive as possible on the goods or persons who are the target of the investigations; and
 - (f) a summary of the relevant facts of the enquiries already carried out.
3. If a request does not meet the formal requirements set out in paragraphs 1 to 3, the requested authority may request the correction or completion of the request; pending such correction or completion precautionary measures may be ordered.

ARTICLE 14

Execution of Requests

1. In order to comply with a request for assistance, the requested authority shall comply with a request promptly, taking all reasonable measures including supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This paragraph shall also apply to any other authority to which the request has been addressed in accordance with this Agreement by the requested authority if the latter cannot act on its own.
2. Requests for assistance shall be executed in accordance with the requested Party's international obligations and its laws and regulations. Officials authorised by a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present in the offices of the requested authority or any other concerned authority as referred to in paragraph 1, to obtain information relating to activities that are or may be customs offences which the requesting authority needs for the purpose of this Agreement. Officials authorised by a Party may, with the

agreement of the other Party and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

3. Unless otherwise agreed in writing, officials authorised by a Party shall, in relation to paragraph [4], act solely in an advisory capacity and shall under no circumstances actively participate in the investigation or investigative activity, nor meet the individuals being questioned.

4. Officials authorised by a Party in the territory of the other Party;

- (a) must at all times be able to furnish proof of their official capacity;
- (b) shall not carry weapons; and
- (c) shall enjoy the same protection, as far as the law permits, as that afforded to officials of the other Party, in accordance with the legal and administrative provisions in force there.

5. In the event that the request cannot be complied with, the requesting authority shall be notified promptly of that fact with a statement of the reasons. The statement may be accompanied by information that the requested authority considers may be of assistance to the requesting authority.

ARTICLE 15

Form in which Information is to be Communicated

1. The requested authority shall communicate results of enquiries conducted pursuant to a request made under this Agreement to the requesting authority in writing together with relevant documents, certified copies of documents or other items.

2. The information communicated under paragraph 1 may be in electronic format.

3. Original files and documents shall be transmitted only upon request in cases where certified copies would be insufficient. Those originals shall be returned to the requested authority at the earliest opportunity.

4. The requested authority shall, under the provisions referred to in paragraph 3, deliver to the requesting authority any information related to the authenticity of the documents issued or certified by official agencies within its territory in support of a goods declaration.

ARTICLE 16

Delivery and Notification

1. At the request of the Requesting Authority, the Requested Authority shall take all necessary measures in accordance with its laws and regulations in order to deliver any documents and to notify any decisions of the Requesting Authority falling within the scope of this Agreement, to an addressee residing or established in the jurisdiction of the requested Party.
2. Such requests for the delivery of documents or the notification of decisions shall be made in writing.

ARTICLE 17

Exceptions to the Obligation to Provide Assistance

1. Any form of assistance within the scope of this Agreement may be refused, or may be subject to certain conditions or requirements, if the requested Party considers that assistance would:
 - (a) be likely to prejudice the sovereignty, security, public order or other essential interests of the requested Party;
 - (b) be incompatible with the laws or regulations of the requested Party; or
 - (c) violate a trade secret or prejudice legitimate commercial interests.
2. Where the requesting authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
3. The requested authority may postpone the assistance on the grounds that such assistance will interfere with ongoing investigations, prosecutions or proceedings. In such a case, the requested authority shall consult with the requesting authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
4. For the cases referred to in paragraph 1, the decision of the requested authority and the reasons thereof shall be communicated promptly to the requesting authority.

ARTICLE 18

Experts and Witnesses

The requested authority may authorise its officials to appear, within the limitations of the authorisation granted, as experts or witnesses before an authority in the other Party regarding the matters covered by this Agreement, and produce such objects, documents or certified copies thereof as may be needed for this purpose. The request for appearance shall indicate specifically before which authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

ARTICLE 19

Assistance Expenses

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

TITLE V

INFORMATION EXCHANGE

ARTICLE 20

Automatic and Advanced exchange of Information

1. The Parties may, by mutual arrangement in accordance with Article 23 on Implementation:
 - (a) exchange any information covered by this Agreement on an automatic basis; or
 - (b) exchange specific information covered by this Agreement in advance of the arrival of consignments in the territory of the other Party.

2. If the Parties decide to exchange any information under paragraph 1, the Parties shall establish arrangements on the type of information they wish to exchange, the format and the frequency of transmission to implement the exchanges under paragraph 1.

3. The arrangements established under paragraph 2 shall include arrangements for the protection of any personal data exchanged under this Article in accordance with Article 21.

ARTICLE 21

Confidentiality and Protection of Information

1. Any information communicated in whatsoever form pursuant to this Agreement and pursuant to the Verification of Origin under Article 4.24 of the Free Trade Agreement shall be considered to be of confidential nature, in accordance with the laws and regulations of each Party and shall enjoy the protection extended to similar information under the relevant laws and regulations of the Party that received it, unless the Party which provided the information gives prior consent to the disclosure of such information.

2. The exchange of personal data shall take place in accordance with the requested Party's laws and regulations on transfers of personal data and in accordance with the requirements set out in the Annex on Personal Data Protection. Where required, each Party shall, while respecting the requested Party's rules on international transfers of personal data, establish safeguards necessary to enable to exchange of personal data.

3. The provisions set out in the Annex on Personal Data Protection shall be regularly reviewed by the Parties and shall be updated if the frequency or volume of personal data exchanges increase.

4. Information obtained shall be used solely for the purposes of this Agreement. Where one of the Parties wishes to use or disclose such information for other purposes, it shall obtain the prior written consent of the customs authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

5. Paragraph 4 shall not impede the use of information obtained in accordance with this Agreement as evidence in court or tribunal proceedings subsequently instituted in respect of customs law. Therefore, the Parties may in their records of evidence, reports and testimonies and in court or tribunal proceedings use as evidence information obtained in accordance with the provisions of this Agreement. The customs authority which supplied that information shall be notified of such use.

6. Notwithstanding paragraph 4, unless otherwise notified by the requested authority providing the information, the requesting authority receiving the information may provide the information pursuant to this Agreement, and where reasonably necessary, to the relevant law enforcement agencies of its Party. These agencies may only use this information for the correct application of customs law and shall be subject to the conditions set out in this Article.

7. This Article shall not preclude the use or disclosure of information to the extent that there is an obligation to do so under the laws and regulations of the Party of the customs authority that received it. Such customs authority shall, wherever possible, give advance notice of any such disclosure to the customs authority which provided the information. The Party that received the information shall, unless otherwise agreed by the Party which provided the information, wherever appropriate, use all available measures under the applicable laws and regulations of the former Party to maintain the confidentiality of information and to protect personal data as regards applications by a third party or other authorities for disclosure of the information concerned.

TITLE VI

FINAL PROVISIONS

ARTICLE 22

Future Developments

With a view to supplementing the levels of cooperation and mutual administrative assistance in customs matters provided for in this Agreement, the Parties may agree to expand this Agreement by establishing arrangements on specific sectors or matters in accordance with the Parties' respective customs law.

ARTICLE 23

Implementation

1. This Agreement shall be implemented in accordance with the laws and regulations of the Parties, including in the field of data protection, and within the available resources of their respective customs authorities.

2. The customs authorities of the Parties shall be responsible for all practical measures and arrangements necessary for the implementation of this Agreement.

3. The customs authorities, where appropriate, may agree to meet or set up working groups to ensure the proper implementation of this Agreement. The customs

authorities shall fix by mutual agreement a place, a date and an agenda, for any meeting or working group under this Article.

4. Working groups established under this Agreement shall carry out their work through whichever means are appropriate, which may include electronic mail or videoconferencing.

ARTICLE 24

Settlement of Disputes

1. Any questions or disputes concerning the interpretation, implementation and application of this Agreement will so far as possible be settled by negotiation between the Parties.

2. Disputes for which no solutions are found shall be settled by diplomatic means.

ARTICLE 25

Entry into Force, Amendments and Termination

1. This Agreement shall enter into force on the first day of the second month following the later of the Parties' notifications that their respective requirements for the entry into force of this Agreement have been completed.

2. This Agreement may be amended by mutual agreement of the Parties through diplomatic notes exchanged between them. Amendments shall enter into force under the same conditions as referred to in paragraph 1, except as otherwise agreed by the Parties.

3. Each Party may terminate this Agreement by giving notice to the other Party in writing. The termination shall take effect three months from the date of notification to the other Party.

4. Requests for assistance made under this Agreement and received prior to termination shall be completed in accordance with the provisions of this Agreement.

5. Article 21 shall continue to apply in respect of information or personal data communicated or exchanged under the terms of this Agreement before its termination.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE in duplicate at Brussels on the Twenty-third day of June 2026 in the English language.

**For the Government of the
United Kingdom of Great
Britain and Northern Ireland:**

MEGAN SHAW

**For the Government of
the Commonwealth of
Australia:**

GAVAN REYNOLDS

Annex on Personal Data Protection

1. The Parties recognise the importance of the protection of personal data and of having robust data protection regimes in place. The provisions within this Annex should be read with the agreement and Article 4.24 Verification of Origin of the Free Trade Agreement and are only intended to relate to personal data.
2. This Annex sets out arrangements for the transfer and exchange and treatment of personal data by the Parties, as is necessary and proportionate to support the Parties' objectives and for the specified purposes set out in this Agreement, in particular Article 21 and Article 4.24 Verification of Origin of the Free Trade Agreement. The detail of this Annex is intended to reflect the Parties' data protection regimes.
3. The Parties through their customs authorities agree to move, process, store and destroy personal data received securely by applying personnel, physical and information security controls that offer an appropriate level of protection, including secure premises and secure IT systems with controlled access.
4. The customs authorities shall ensure that access to the data is restricted to authorised officials and should only be used for the purpose for which it was provided, particularly where it is personal data of a sensitive nature.
5. The customs authorities shall only hold personal data for as long as it is required for the purposes for which it was transferred and subsequently processed. Personal data held by the customs authorities will be periodically reviewed and deleted in accordance with each organisation's retention policies and each Party's laws and regulations.
6. The customs authorities shall have processes in place to prevent, deal with and respond to any security incidents. The processes may include allocating responsibility for managing breaches to a dedicated person or team, ensuring robust breach detection, investigation and internal reporting procedures are in place and ensuring staff awareness about identifying and reporting breaches. Any data losses, personal data breaches or security incidents in relation to personal data will be handled in accordance with the laws and regulations of the Party in which the breach occurred and notified to the other Party's customs authority within 24 hours of identification. In the event of a security incident, the customs authorities will endeavour to cooperate, agreeing on the appropriate steps to take.
7. The Parties shall have appropriate technical and organisational measures in place to ensure the safeguarding of Personal Data provided under this Agreement including:
 - (a) granting data subjects enforceable rights of access, rectification and erasure, subject to possible restrictions provided for by law which constitute necessary and proportionate measures in a democratic society to protect important objectives of public interest; and

- (b) appropriate remedies for any personal data breach or non-compliance with the provisions of this agreement.

8. The processing of personal data under this Agreement shall be overseen by:

- (a) for the UK, the Information Commissioner's Office or its successor;
 - i. for Jersey, the Jersey Office of the Information Commissioner (JOIC) or its successor;
 - ii. for Guernsey, the Data Protection Authority (ODPA) or its successor;
 - iii. for the Isle of Man, the Isle of Man Information Commissioner or its successor; and
- (b) for Australia, the Office of the Australian Information Commissioner or its successor.

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