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Information sheet: Proposed improvement to the Export Control Rules regarding Audit Report Provisions

Introduction

Australia's agricultural export legislation came into effect on 28 March 2021. It comprises the *Export Control Act 2020* (the Act) and the export control rules made under the Act for various commodities (the Rules). The Act and the Rules set out the operational requirements that must be met to export specific goods from Australia (e.g. prescribed live animals, prescribed meat, and prescribed organic goods).

A proposed improvement to the following Export Control rules (referred to as the relevant Rules) is outlined below and must be read in conjunction with the [Act](#) and the [Export Control \(Miscellaneous\) Rules 2021](#) (Miscellaneous Rules):

- *Export Control (Tariff Rate Quotas—Sheepmeat and Goatmeat Export to the European Union and United Kingdom) Rules 2021.*
- *Export Control (Tariff Rate Quotas—Feed Grain Export to Indonesia) Rules 2021.*
- *Export Control (Tariff Rate Quotas—General) Rules 2021.*

Audit Report Provision

Under section 266 of the Act the Secretary may require an audit of various export operations. The relevant Rules currently provide for the requirement that an auditor must, within 14 days after the audit is completed or ends, give the audit report to the Secretary (of the department) in a manner approved by the Secretary and give a copy of the audit report to the relevant person for the audit.

The current process for audit reports creates an unnecessary administrative burden on both regulated entities and the department. It is not necessary for the Secretary to receive all audit reports; a more targeted and streamlined approach would be equally effective for the purpose of auditing under the Act. Therefore, it is proposed that audit reports will only need to be provided when operational reasons require it.

Specifically, the proposed amendment will remove the requirement in the relevant Rules for an auditor to always give an audit report to the Secretary within 14 days after the audit is completed or ends. This amendment is proposing that an auditor must give the audit report to the Secretary only if the Secretary requests them in writing to do so. Where the request is made by the Secretary, the auditor must give the audit report within 14 business days of the request, or 14 business days after the audit ends or is completed, whichever is later. The report must, if specified by the relevant Rules, be given in a manner for giving an audit report approved by the Secretary. This will apply to all audits that are completed or end on or after the date of commencement of the instrument.

More information

Learn more about [Improved agricultural export legislation](#)

Information sheet: Proposed improvements to the Export Control (Tariff Rate Quotas) Rules 2021: Proposed Improvements

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Acknowledgement of Country

We acknowledge the Traditional Custodians of Australia and their continuing connection to land and sea, waters, environment and community. We pay our respects to the Traditional Custodians of the lands we live and work on, their culture, and their Elders past and present.

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