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**DRAWBACK OF DUMPING AND COUNTERVAILING DUTY**

On 24 December 1996 the Customs Regulations were amended to expressly provide for applicants to claim drawback on duties payable under the *Customs Tariff (Anti-Dumping) Act 1975.*

The amendments provide for drawback claims on goods exported from 24 December 1996.

Applicants are advised that the usual requirement of pre-export notification on goods exported between 1 July 1996 and 24 December 1996 will not be necessary as refund provisions apply to these goods. Sub-regulation 128 B (6) ensures that the amount of a refund that can be paid under new paragraph 126 (1) (w) is the amount of drawback that would have been payable under the regulations if the drawback provisions applying to dumping duties had been in force when the goods were exported.

The conditions that currently apply to drawback on import duties will apply to drawback claims after the 24 December 1996.

Any enquiries concerning the operation of the amendments can be directed to: **Australian Customs Service**

Assistant Director

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CANBERRA ACT 2601

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