AUSTRALIAN CUSTOMS NOTICE NO. 2005/19

Removal of the Refund Application Fee

Effective from 18 May 2005, the refund application fee ($45 if lodged electronically or $65 if lodged by document) will no longer apply.

Subsections 163(1B), (1C) and (1D) of the *Customs Act 1901* require a person who applies for a refund of Customs duty to pay a refund application fee and for the Customs officer who receives an application to refuse to consider it if the application fee has not been paid.

As part of the Government’s Integrated Cargo System related initiatives, it was decided to remove the refund application fee.

Item 43 of Schedule 3 of the *Customs Legislation Amendment and Repeal (International Trade Modernisation) Act 2001* (the ITM Act) amends the *Customs Act 1901* by repealing those subsections.

Originally, commencement of item 43 was linked to the commencement of the imports related aspects of the ITM Act. The *Customs Legislation Amendment (Application of the International Trade Modernisation and Other Measures) Act 2004* subsequently amended the commencement provisions to enable proclamation to occur earlier.

18 May 2005 has now been proclaimed as the day on which item 43 commences. At the same time, consequential changes to the *Customs Regulations 1926* have also been made.

Inquiries concerning this notice may be directed to the Manager, Legislation & Development, Cargo Branch on telephone number (02) 6275 5977 or fax number (02) 6245 5446.

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