AUSTRALIAN CUSTOMS NOTICE NO. 2006/53

Changes to Duty Drawback Regulations

Recent amendments were made to the *Customs Regulations 1926* to provide greater flexibility for industry in lodging duty drawback applications and to simplify the drawback of customs duty on imported goods. The amendments came into operation on 21 October 2006.

In particular, the *Customs Amendment Regulations 2006 (No.4):*

* extended the duty drawback application period from 12 months to 4 years from the date of export. This aligns the application period for drawback with that for applications for refunds of Customs duty and for the recovery of Customs duty. The new 4 year application period applies to goods exported on or after

21 October 2006;

* removed the requirement for prior notice by industry to Customs of the manufacture of goods for export and of the intention to claim drawback of import duty. This also reflects Customs greater reliance on self assessment by industry backed by risk management, audit strategies and electronic systems to maintain revenue control;
* increased the minimum claim amount from $50 to $100. This means that any single duty drawback claim must amount to at least $100. This may cover either one single export transaction or a number of small value export transactions that add up to at least $100;
* clarified the ‘representative shipment’ method of claiming duty drawback. This method allows the amount of a claim for drawback of import duty to be calculated by reference to representative earlier shipments of the same goods (as opposed to the actual shipment of the goods); and
* made other changes of a minor or technical nature.

Any queries concerning this ACN may be addressed to Refund Policy on telephone (02) 6275 6117.

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