Australian Customs Notice 1997 31

**RETURNS UNDER SECTIONS 69 AND 70 OF THE CUSTOMS ACT 1901**

**Cost Recovery Charges**

This notice applies to clients who obtain permission to deliver goods into home consumption under sections 69 and 70 of the Customs Act 1901 (the Customs Act) without lodging an entry under section 71A of the Customs Act.

*Section 69 - Like Customable Goods*

Section 69 permissions to deliver like customable goods into home consumption without entry are subject to 2 major conditions:

1. the goods must first be entered for warehousing on a Nature 20 entry; and
2. the permission holder must give Customs a return providing particulars in relation to the goods at such periods as are specified in the permission (a Nature 30 approved form or approved statement is used to lodge the return).

The import processing charges legislation presently does not impose the warehoused goods entry fee to the Nature 30 returns lodged under section 69. Therefore, until the legislation is amended, section 69 permission holders are not required to pay the warehoused goods entry fee in respect of Nature 30 returns. The relevant entry processing charge on the Nature 20 entry into the warehouse will be payable at the time the entry is processed.

Changes in the COMPILE system (for electronically lodged returns) and the Customs Cashier system (for manually lodged returns) will ensure that the warehoused goods entry fee is not applied to section 69 Nature 30 returns until amending legislation has been passed.

The existing fee for section 69 returns in paragraph 52(1)(b) of the Customs Regulations will be repealed with effect from 1 April 1997.

*Section 70 - Special Clearance Goods*

Permissions granted under section 70 of the Customs Act to deliver goods into home consumption without entry as special clearance goods are subject to the condition that the permission holder must give Customs a return, within 7 days of the delivery of the goods, providing particulars in relation to the goods. Section 70 returns are lodged manually or electronically in the relevant Nature 10 or Nature 30 approved form or approved statement.

The import processing charges legislation presently does not impose the entry processing charge and the warehoused goods entry fee to returns lodged under section 70. Therefore, until the legislation is amended, section 70 permission holders are not required to pay the entry processing charge in respect of Nature 10 returns or the warehoused goods entry fee in respect of Nature 30 returns.

The COMPILE system does not distinguish between electronic Nature 10 and 30 returns under section 70 and normal nature 10 and 30 entries. Therefore clients are asked to submit a written application for a refund of entry processing charge or warehoused goods entry fee setting out:

# the Special Clearance Application number;

* 1. *the date and time of lodging the application;*

and

# the relevant entry number(s) that COMPILE has allocated to the returns to which the refund application relates.

Clients are asked to seek a refund at the end of each calendar month for all charges and fees incurred in respect of section 70 returns during that month. Applications should be addressed to the

# Debt Management Officer, Australian Customs Service, Customs House,

*5 Constitution Avenue,*

# Canberra ACT 2601.

No refund application fee applies.

For **manually lodged section 70 returns,** the Customs Cashier will require payment of duty, sales tax and other charges, but not the entry processing charge or warehoused goods entry fee, where the documentary Nature 10 or Nature 30 approved form is used as a "Return for special clearance goods".

(M.J. Roche)

Deputy Chief Executive Officer 2 April 1997