Australian Customs Notice 1997 81

**CUSTOMS REGULATION 126(1)(EA) - REFUNDS AS A RESULT OF AAT/COURT ACTION**

Regulation 126(1)(ea), as conditioned by Regulation 127(4A), provides a refund circumstance where a **decision under s.273GA(2)** of the Act **(payment under protest disputes only)** has been reviewed by the AAT or a court on appeal from the AAT.

The only importers entitled to a refund under regulation 126(1)(ea) are those who have taken the payment under protest matter to the AAT (or to a court, on appeal), and then, are only entitled to a refund on **duty paid on the goods which are subject of the AAT application**. Duty to be refunded on any other shipments is to be applied for under Regulation 126(1)(e).

Customs' approach in these matters is that refunds are paid automatically (and only) to the applicant(s) who took the matter to the AAT/court on appeal. These refunds do not require an application for refund and are generated by Customs in the State in which the matter was determined.

Refunds are also available upon application to all other importers of the same goods from the date of the review decision subject to the provisions of Regulation 128A(5) provided it can be satisfactorily established that the goods were in fact entered in error. In these latter situations the circumstance in Regulation 126(1)(e) applies subject to the usual application process set out in Regulation 128(1).

Any enquiries concerning this notice may be directed to Ms Sandra Caligari on (02) 6275 6570. P M Johnson

Acting National Manager

Cargo Facilitation

for Chief Executive Officer Canberra ACT 2601

28 October 1997

(Cargo Facilitation: C90/6254)