Australian Customs Notice 1999 58

**GOVERNMENT ADMINISTRATIVE CHARGE - REIMBURSEMENTS - REVIEW OF PROCEDURE**

A Government administrative charge was introduced on 11 September 1990 (ACN 90/124 refers), which is the equivalent of Customs duty and is levied on Commonwealth departmental / bodies and authorities, which are not otherwise liable to Customs duty. This ensures that the Commonwealth and commercial importers are subject to the same conditions in importing.

In ACN No. 98/53, Customs announced new procedures for the reimbursement of an overpaid Government administrative charge.

The purpose of this new policy was to ensure that applications for reimbursement of an administrative charge were treated in the same manner as applications for a refund of Customs duty lodged by the private sector for normal commercial importations.

Applicants for reimbursement of administrative charges were reminded that they would need to lodge an application, within 12 months of the date of payment of the charges, to ensure that the procedures are in line with applications made under *S.163 of the Customs Act1901* and Customs Regulation 128A.

The announcement of the restriction of 12 months for the reimbursement of administrative charges inadvertently prejudiced the conditions applying to the treatment of Government Departments/Authorities in instances where the regulations provide for some other period of time. This was not the intent of the policy.

Applications lodged for reimbursement of administrative charges will now be treated in the same manner as those lodged for refund of Customs duty. The period of time, within which the application may be made, will be determined from the regulations in the same manner as if the application had been for a refund of Customs duty.

As previously advised, applicants will need to apply for reimbursement of overpaid administrative charges, to the Refunds Section in the region in which goods were imported. The applications may NOT be made through the COMPILE system, since the administrative charge is not a Customs duty. Applications will need to be made in writing and will be considered and paid through the regional Customs office.

Please direct any enquires in respect of this notice to Mr [Ron Houston](mailto:ron.houston@customs.gov.au), Senior Inspector, Refunds on (02) 6275 6504.

P.Gulbransen

A/g National Manager

Import/ Export Management Branch for

Chief Executive Officer 30 November 1999