Australian Customs Notice 2000 73

**ELECTRONIC LODGEMENT OF REFUNDS (ELOR) REGULATIONS AND OTHER TECHNICAL AMENDMENTS.**

**ELOR**

In ACN 2000/20 dated 25 May 2000 it was announced, amongst other things, that certain consequential and preparatory refund regulation amendments had been made resulting from the enactment of the ELOR legislation. (Schedule 1 to th*e Customs Legislation Amendment Act (No.2 ) 1999*)*.* Further amendments to the refund regulations (as contained in the *Customs Regulations 1926* ("the Regulations")) have now been introduced to detail the procedures involved in applying for refunds, rebates and remissions of duty through the electronic processing system, COMPILE. With effect from 20 December 2000, the amendments will bring procedures for applying for refunds into line with the existing electronic lodgement procedures for import entries, embracing the self assessment risk management basis and the accompanying penalty provisions of 243T, U and V of

the *Customs Act 1901*, applying to import entries. The amendments also provide for contingency arrangements to apply if the period within which an application for a refund may be made, expires while the COMPILE system is unavailable. A synopsis of these amendments is set out in the **Attachment** to this notice. A series of information seminars were conducted in May/June 1999 to explain the ELOR COMPILE enhancements, announced in ACNs 1999/12 and 1999/37.

Under the regulations, a person is able to apply for a refund of duty, in relation to a Tariff Concession Order (TCO), within 12 months of certain events occurring.

The regulations have been amended to allow for two additional events:

The first event is the gazettal of a decision by the CEO to revoke a TCO and to make a new TCO in respect of the same goods. It is referred to in new paragraph 128A(4B)(ca) of the Regulations.

# The decision by the CEO is made under subsection 269SD(2) of the Customs Act 1901 (the Act) and is gazetted under section 269SE of the Act.

The second event is a decision by the Administrative Appeals Tribunal (AAT) in relation to a decision made by the CEO to make a TCO until local production starts or from when local production ceases. It is referred to in (amended) paragraph 128A(4B)(d) of the Regulations.

# The decision by the CEO is made under subsection 269SA(1) or (2) of the Act. Under paragraph 273GA(1)(p) of the Act, an application may be made to the AAT for review of that decision.

Any enquiries concerning this notice may be directed to Michael Kearns (Refunds Section) on telephone (02) 6275 5805 or e-mail to [michael.kearns@customs.gov.au](mailto:michael.kearns@customs.gov.au). (P. G. Burns) National Director Commercial For Chief Executive Officer December 2000