



Australian
BORDER FORCE

Australian Customs Notice

No. 2024/05

Refund of Customs Duty for Short-Shipped Goods

The purpose of this Notice is to inform importers of a new refund reason code for customs duty paid on short-shipped goods.

Where customs duty has been paid on goods through manifest error of fact, and the goods were invoiced as part of the contents of packages but not received (i.e. short-shipped), the importer may apply for a refund of customs duty paid on the goods not received using refund reasons code **SS**.

It may help the application for a refund of customs duty if the importer provided records showing the goods were short-shipped to the Australian Border Force (ABF) when requested.

Item 2 of subsection 109(2) of the *Customs Regulation 2015* requires an application for a refund of customs duty paid on short-shipped goods to be made within 14 days after the delivery from customs control of the goods, or the packages in which the goods were originally packed or were assumed to have been packed.

The ABF may extend the period of 14 days if:

- the information necessary to verify the claim for a refund of customs duty came into the possession of the ABF before the delivery from customs control; or
- it is reasonable that the 14 day period should be extended.

An extension may be requested by sending an email to nationalrefunds@abf.gov.au including the full import declaration number, the reason for extension, and any documentation that can be provided to support the reason for extension.

Further information

For further information about refunds of customs duty, please visit www.abf.gov.au/importing-exporting-and-manufacturing/importing/refund-of-customs-duty.

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