Refund applications and post warrant amendments made in Compile system

This fact sheet outlines the procedures for the lodgment of refund applications and Post Warrant Amendments (PWAs) for goods that were originally duty and tax paid as a COMPILE entry for home consumption (Nature 10), or a COMPILE entry into home consumption ex-warehousing (Nature 30).

In the Customs Integrated Cargo System (ICS) which commenced on 12 October 2005, import declarations and warehouse declarations have replaced import and warehouse entries. No Customs data will be migrated from COMPILE to the ICS. Therefore refund applications and PWAs lodged with Customs will have to be made using the same system (COMPILE or ICS) in which the original entry was made.

Refund applications and PWAs concerning goods originally entered into home consumption via the ICS are not included in this fact sheet. Those refund applications and amendments will be made through either the direct amendment/withdrawal of the declaration in the ICS, or via a separate manual application.

Refund applications and PWA's concerning goods originally entered using Compile.

Owners or brokers will be able to access the COMPILE system to make refund applications and PWAs during the period in which the system remains available. Following turn-off of the legacy systems, COMPILE will no longer be available for use, and all refund applications and PWAs on goods originally entered on a COMPILE entry will have to be made manually. The manual refund application forms and PWA forms (Nature 12, and 32 or 11 and 31) can be found on the Customs website at www.customs.gov.au under media/publications and forms.

Customs has agreed with industry requests to grant a level of flexibility in the methods by which the owner of the goods (or agent of the owner) may lodge manual refund applications and PWAs relating to entries originally lodged in COMPILE.

Three methods for lodging manual refund applications or PWAs have been provided:

1. Lodgement of a completely manual refund application or PWA

   - Lodgement of the Refund Application Nature 12 or Nature 32 (Form B624 or B625) and any Continuation Sheet (Form B624C or B625C), Nature 11 (Form B619) or Nature 31 (Form B621) and any Continuation Sheet (Form B619C);
   - All relevant header and footer details (including header changes, account details (if relevant), revenue differences, reason for refund or post, reason code and relevant signature);
   - All relevant line-level details related to lines being amended (in an "As Entered" / "As should be entered" format); and
   - Completed original Order to Pay Agent (Form B923) if relevant.

2. Lodgement of a manual refund application or PWA with the original entry attached

- Lodgement of the Refund Application Nature 12 or Nature 32 (Form B624 or B625) and any Continuation Sheet (Form B624C or B625C), Nature 11 (Form B619) or Nature 31 (Form B621) and any Continuation Sheet (Form B619C);
- All relevant header and footer details (including header changes, account details (if relevant), revenue differences, reason for refund or post, reason code and relevant signature);
- Words "*Please refer to the attached original entry for all amendments made to the line*" inserted on each line of the refund application or PWA where an amendment to the relevant line is required to be made;
- An attached original Nature 10 (or Nature 30), which must be the most recent version, with the detail being amended ruled out (with a single line) and the amended data neatly inserted in an adjacent position to the original data; and
- Completed original Order to Pay Agent (Form B923) if relevant.

3. Lodgement of a manual refund application or PWA with an attached spreadsheet

- Lodgement of the Refund Application Nature 12 or Nature 32 (Form B624 or B625) and any Continuation Sheet (Form B624C or B625C), Nature 11 (Form B619) or Nature 31 (Form B621) and any Continuation Sheet (Form B619C);
- All relevant header and footer details (including header changes, account details (if relevant), revenue differences, reason for refund or post, reason code and relevant signature);
- An attached spreadsheet detailing the line level data, with the amended data indicated by fluorescent highlight marker; and
- Completed original Order to Pay Agent (Form B923) if relevant.

If you require a print out of your entry after COMPILE turn-off, this may be obtained from your local Customs office, alternatively you may email your request to the Cargo Support Help Desk cargosupport@customs.gov.au.

Upon lodgement of a refund application or PWA, the regional Customs area responsible for processing the refund application or PWA will receive and input the detailed changes and verify the refund calculated or revenue owing against the amount stated in the refund application or PWA. Normal approval (or rejection) procedures in relation to a refund application and payment of any revenue outcome will then occur to finalise the refund application or PWA.

The owner of the goods (or the agent of the owner) must ensure that all manual forms are signed and are correctly completed, ensuring that attachments provided are initialled, and pages numbered with the total number of pages. Two copies of each refund application or PWA are required along with the full contact details (including email details) of the owner of the goods (or agent of the owner). Customs will acknowledge receipt of the refund application or PWA by date stamping one copy and returning it to the owner of the goods (or agent of the owner). Customs will return refund applications or PWAs to the owner of the goods (or agent of the owner) for further attention if the amendments are not legible or the amount of refund claimed does not agree with the Customs calculation.

No evidence of identity will be required at time of lodgement as these refund applications and PWAs relate to entries that were originally lodged in COMPILE.

For more information

go to www.customs.gov.au
email cargosupport@customs.gov.au
phone 1300 558 099