

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
Section 9 Australian Net Benefit Requirements						
9	Whether requirements are satisfied	239	Digislide Holdings Ltd	18-Nov-11	[2011]AATA 822	3.7
Section 20: Grants Entry Requirements						
20	Grants Entry Requirements	197	Cash Converters Ontario Pty Ltd	16-Feb-99	W1998/252	3.18.11
		209	Beanda International Development (Australia) Pty Ltd	26-Oct-00	N2000/373	
		222	Australian Brand Enterprises Pty Ltd	2-Mar-05	V2004/744	
Section 24: Eligible Goods						
24 (1)	Eligible Goods – definition, existence of	38	Bristol Myers Co Pty Ltd	23-Apr-85	N84/202	4.1
		97	IDPAC IKA Pty Ltd	18-Feb88	S87/26	
		111	Jingles Australia Pty Ltd	16-May-90	W90/57	
24(b)	Eligible goods made outside Australia	237	Polar Pacific Pty Ltd	19-Jan-2011	[2011]AATA 19	
24(4)	Eligible goods – whether Australia derives significant net benefit from export of goods in question	216	Oppidan Pty Ltd	15-Jul-02	N2001/1595	4.1.16
25	Eligible services		Allocated Bullion Exchange Limited	25-Nov-16	AATA 939	Regulations
25(1)	Eligible services – must be “supplied” by applicant	207	Far North Queensland Destination Management Co. Pty Ltd	15-Nov-00	Q1999/514	4.2.1
		208	Southbank Corporation Pty Ltd	9-Feb-00	Q1999/1026	4.2.5
25 (3)	Eligible Services – contract of sale with buyer resident outside Australia	74	KMW Systems Pty Ltd	7-Jan-87	V86/306	3.9
		211	Graham Marsh Golf Design Pty Ltd	5-Nov-01	W 1999/51	
	Eligible Services – ineligible as overseas company not agent of applicant	140	Hellmann International Forwarders Pty Ltd	10-Sep-93	N91/597	

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	Eligible services – whether supplied outside Australia	227	Proclaim Management Solutions Pty Ltd	30-Jan-07	V2006/587	
Sections 26 & 27: Eligible Intellectual Property & Know-How						
26 & 27	Ownership of intellectual property & copyright – licence agreements	203	Australian Trade Commission v Disktravel & others	22-Oct-99	FCA 1399*	4.6.5,6
	Copyright – difference between licences & assignments	106	Nostata Pty Ltd	25-May-89	N88/45	
	Copyright – licences – exclusive & residual rights	106	Nostata Pty Ltd	25-May-89	N88/45	
	Copyright – rights in relation to copyright	59	Nomad Films (International) Pty Ltd	30-May-86	VG1 59 of 1985*	4.7.14
			Thorn EMI Pty Ltd	15-Jun-88	N87/1266	4.6
	Copyright in adapted works – definitions, Arrangements & transcriptions	91	Transistor Music Pty Ltd	13-Oct-87	N86/247	
	Copyright in relation to works	107	Film Funding & Management Pty Ltd	26-May-89	G992 of 1988*	
	Copyright not yet in existence – sales of future copyrights	91	Transistor Music Pty Ltd	13-Oct-87	N86/247	
		230	Box Sentry Pty Ltd	31 Jul-07	AATA 1610	
	Disposal definition – complete loss/alienation	113	DP & P J Petersen	3-Jul-90	Q89/126	
	Industrial Property Rights – definition	69	Sea King Fisheries Pty Ltd	30-Apr-86	W85/121	4.6.3
		91	Transistor Music Pty Ltd	13-Oct-87	N86/247	
	Ownership of IPR's	100	Thorn EMI Pty Ltd	15-Jun-88	N87/1266	4.6.4,5
	Know how – interpretation	73	Seaway Yachts Pty Ltd	18-Dec-86	N85/632	4.4.2-3
	Software not yet in existence	230	Box Sentry Pty Ltd	31-Jul-07	AATA 1610	5.10.5
Sections 28 & 29: Eligible Expenses - General						
28(2) & 29	Expenditure definition	97	IDPAC IKA Pty Ltd	18-Feb-88	S87/26	5.1.2
		58	Sea King Fisheries Pty Ltd	30-Apr-86	W85/121	

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		6	Zinc Corporation & Others	7-Aug-81	V80/44	
29	Eligible expenditure	55	Mitchell Meat Pty Ltd	31-Jan-86	V85/60	5.1
		92	Ibrahim Ghazi	4-Nov-87	N87/26	
	Eligible expenditure – must be incurred by the applicant	202	CDS Pty Ltd	30-Aug-99	V1998/1267	No specific reference
	Eligible expenditure – correct characterisation of expenditure fundamental	121	Kailis Australian Shipyards Pty Ltd	5-Nov-91	W91/10	5.1
Section 33: Eligible Promotional Activities						
33 (1A)	Eligible expenditure – overseas representatives	49	Hassib-El-Bayeh	28-Aug-85	N84/593	5.1, 5.4.2
		194	Alloy Metal Holdings Pty Ltd	6-Nov-98	V97/95	
		206	Montreal Lace	29-Sep-00	V97/1483	
		209	Beanda International Development (Australia) Pty Ltd	26-Oct-00	N2000/373	
		211	Graham Marsh Golf Design Pty Ltd	5-Nov-01	W1999/37	
	Eligible expenditure – overseas representatives – salary & related costs	56	Tatham Ltd	12-Mar-86	V85/60	5.4.8-24
		212	SEAF Pty Ltd	19-Nov-01	W2000/363	
	Eligible expenditure – overseas representatives	58	Sea King Fisheries	30-Apr-86	W85/121	5.4
		83	Sea King Fisheries Pty Ltd	26-Jun-87	W85/121	
		69	Sea King Fisheries	5-Nov-86	G57 of 1986*	
		70	Sahara Export Co Pty Ltd / Green Flag Pty Ltd	12-Nov-86	N85/219	
			Doble Telescopic Lighting Pty Ltd	23-Dec-15	AATA1014	
Section 33						
		84	Yogesh Jogia Diamonds	26-Jun-87	W86/256	
		219	About Australia Pty Ltd	3-Apr-03	[2003] AATA 308 Q2002/1057	
33 (1B)	Eligible expenditure –	146	Pacific Granite & Sandstone Pty Ltd	30-Jun-95	N94/1145	5.4.25,

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	eligibility directly dependent upon applicant/consultancy relationship – must be separate entities	188	Shanghai International Holding Corporation (Oceania) Pty Ltd	11-Feb-98	N97/33	Min. Det. 1/1997 CRP
	Eligible expenditure – agent must be acting on behalf of principal	204	Dronpool Pty Ltd & BHA Industries Pty Ltd	28-Oct-99	N97/1327 N97/1328	5.4.25-32
	Eligible expenditure – consultants	109	De Montigne Pimm	8-Sep-89	V87/512	5.4.25-30
	Consultancy Agreements – payments to Directors	72	Super Grasse Pty Ltd	4-Dec-86	N86/273	5.4.25 Min. Det. 1/1997 CRP
	Market Research – eligible expenses – apportionment	120	ME Massen	28-Oct-91	W90/170	5.4.27-29
	Payments to consultants – soliciting business – definition/ purpose/actions amounting to eligible expenditure	101	Film Funding & Management Pty Ltd	17-Jun-88	N87/737	
		100	Thorn EMI Pty Ltd	15-Jun-88	N87/1266	
		45	Geoffrey Thompson & Growers Co-op	24-Jul-85	VG34 of 1985*	
		92	Ibrahim Ghazi	4-Nov-87	N87/26	
		78	Solahart International Pty Ltd	7-May-87	W86/253	
33 (4)	Eligible expenditure – free samples	57	Opal Cordial Co Pty Ltd	11-Apr-86	V85/222	5.7.1, 5.7.6
		195	Rala Information Services Pty Ltd	10-Dec-98	N97/1222	
		204	Dronpool Pty Ltd & BHA Industries Pty Ltd	28-Oct-99	N97/1327 N97/1328	
	Samples – definition	54	Middle East Marketing Organisation Pty Ltd	20-Dec-85	N85/128, N85/241	5.7
		73	Seaway Yachts Pty Ltd	18-Dec-86	N85/632	
		210	Total Design Pty Ltd	17-Jan-02	Q2001/54	5.7.24

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	Samples – absorption costing	54	Middle East Marketing Organisation Pty Ltd	20-Dec-85	N85/138, N85/241	5.7.2-5
33 (6)	Eligible expenditure – promotional literature – annual reports	123	Lithium Australia Ltd	29-Nov-91	W91/54	5.8.7
	Eligible expenditure – advertising	54	Middle East Marketing Organisation Pty Ltd	20-Dec-85	N85/138, N85/241	
	Eligible expenditure – advertising – internet / e-commerce	55	Mitchell Meat Pty Ltd	31-Jan-86	V85/60	5.8.15-20
	Eligible expenditure – advertising – securing publicity – soliciting business	45	Geoffrey Thompson & Growers Co-op	24-Jul-85	VG 34 of 1985*	5.8.8
		78	Solahart International Pty Ltd	7-May-87	W86/253	5.10.6
Stickers attached to plastic wrapping of exported meat products not promotional literature or other advertising material	229	Elderstone Nominees Pty Ltd	27-Apr-07	W2006/244	5.8.9	
	Display boxes – substantiation	241	HYFN (Australia) Pty Ltd	27-Feb-12	[AATA] 114	
Section 34: Eligible Expenses – Marketing Visits						
34	Eligible expenditure – marketing trips	44	Jock Makin & Co Pty Ltd	5-Jul-85	S84/66	5.5.1
		66	Hogarth Galleries Pty Ltd	3-Oct-86	N85/432	
		52	Iziko Australia Pty Ltd / Enaton Australia Pty Ltd	27-Nov-85	N84/289, N84/291	
34 (4) & (5)	Marketing trips – overseas visits allowance	199	Dr John Weldon	4-Mar-99	A98/206	5.5.8-13
34A	Eligible expenditure – overseas buyers	139	Wescorp Livestock International Pty Ltd	21-Feb-92	W91/111	5.9.2

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SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF	
Section 35: Reasonable Expenses							
35	Reasonable expenses – determination by Austrade	189	Capri Software (Australia) Pty Ltd	12-Jan-88	W97/4	5.30.13-14	
		218	Jennifer Webster	10-Dec-02	Q2001/667		
Section 37: Approved Promotional Purpose – eligible products							
37(1)	Agent / Principal – must be principal in export transaction	133	Boral Cyclone / Blue Circle Southern Cement	19-Oct-92	N91/559	5.10.7	
		135	Fliway AFA International	4-Dec-92	NG383 of 1992*		
		23	Rural Chemical Industries Pty Ltd	28-Sep-83	N82/57		
		61	Stretch Your Wings Australia Pty Ltd	29-Jul-86	N84/589		
		27	Vin Tin Pty Ltd	31-May-84	W83/32		
		211	Graham Marsh Golf Design Pty Ltd	5-Nov-01	W1999/37		
Section 37							
	Contracts related expenditure ineligible	55	Mitchell Meat Pty Ltd	31-Jan-86	V85/60	5.10.1 5.10.9	
		57	Opal Cordial Co Pty Ltd	11-Apr-86	V85/222		
		73	Seaway Yachts Pty Ltd	18-Dec-86	N85/632		
	Eligible expenditure – creating or seeking opportunities, increasing demand, soliciting business	173	Goodsports Pty Ltd	28-Feb-97	S95/240		
		175	Fletcher Projects Pty Ltd	11-Mar-97	N96/594 N96/810		
		182	Vita Health Laboratories (Australia) Pty Ltd	20-Aug-97	N95/588		
		192	Wavemaster International Pty Ltd	2-Oct-98	W97/156		
	207	Far North Queensland Destination Management Co Pty Ltd	15-Nov-00	Q1999/514			
	Eligible expenditure – post contractual / sales related	92	Ibrahim Ghazi	4-Nov-87	N87/26		5.10.6
		15	Ampol Ltd	14-Jan-83	82/34		5.10.5,6

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SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF	
	expenditure not eligible	45	<i>Geoffrey Thompson & Growers Co-op</i>	24-Jul-85	VG 34 of 1985*		
		35	<i>Geoffrey Thompson & Growers Co-op</i>	25-Jan-85	V84/234		
		68	<i>Jet Pack International Pty Ltd</i>	31-Oct-86	V84/442		
		Eligible expenditure – legal fees incurred in negotiating contracts not eligible	192	<i>Wavemaster International Pty Ltd</i>	2-Oct-98	W97/156	5.10.6
	Eligible expenditure – approved promotional purpose	86	<i>Commercial Graphic Studios Pty Ltd</i>	10-Jul-87	N86/611	5.10	
		52	<i>Iziko Australia Pty Ltd / Enaton Australia Pty Ltd</i>	27-Nov-85	N84/289, N84/291		
		44	<i>Jock Makin & Co Pty Ltd</i>	5-Jul-85	S84/66		
	Did a product exist that was ready for export?	230	<i>Box Sentry Pty Ltd</i>	31-Jul-07	AATA 1610	5.10.5	
		74	<i>KMW Systems Pty Ltd</i>	7-Jan-87	V86/306	5.10	
		142	<i>MH Group Pty Ltd</i>	8-Aug-94	N93/858		
		55	<i>Mitchell Meat Pty Ltd</i>	31-Jan-86	V85/60		
		54	<i>Middle East Marketing Organisation Pty Ltd</i>	20-Dec-85	N85/138, N85/241		
		32	<i>Miller Pohang Coal Co Pty Ltd</i>	26-Oct-84	N84/150		
		47	<i>Miller Pohang Coal Pty Ltd</i>	9-Aug-85	G410 of 1985*		
		106	<i>Nostata Pty Ltd</i>	25-May-89	N88/45		
		11	<i>Parker Pen (Australia) Pty Ltd</i>	8-Jul-82	N81/215		
		73	<i>Seaway Yachts Pty Ltd</i>	18-Dec-86	N85/632		
		91	<i>Transistor Music Pty Ltd</i>	13-Oct-87	N86/247		
	Purpose of expenditure – definition / application	97	<i>IDPAC IKA Pty Ltd</i>	18-Feb-88	S87/26		
		47	<i>Miller Pohang Coal Co Pty Ltd</i>	9-Aug-85	G410 of 1985*		
		11A	<i>Parker Pen (Australia) Pty Ltd</i>	28-Apr-83	G138 of 1982*		
		84	<i>Yogesh Jogia Diamonds</i>	26-Jun-87	W86/256		
		Eligible expenditure – approved promotional purpose – approved joint ventures	174	<i>Australia's Best Foods Pty Ltd</i>	4-Mar-97	S95/149	5.10.1

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	Sale – definition	15	Ampol Ltd	14-Jan-83	82/34	5.10.1 s109
		62	Kamil Export Co Pty Ltd	12-Aug-86	V86/58	
	Paragraph 37(1)(e) – exclusive licence and film IPs	223	He Yeob (Sean) Son	16-Mar-05	V2004/23	4.7.13
	Whether applicant or its parent company owns IP	226	Onco Alert Pty Ltd	3-Jul-06	N2005/595	5.10.6
	Section 37(1A)	236	Demetriou Nominees Pty Ltd & RJK Holdings Pty Ltd	1-Apr-10	2009/0801	5.10.8
	Approved promotional purpose	243	Peter Elton	14-Mar-13	[2013]AATA 133	5.10
Section 38: Approved Promotional Purpose – Eligible Intellectual Property						
38	Intellectual property rights – disposal of – must be ‘clearly envisaged’	163	New Development Corporation Pty Ltd	23-Aug-96	N95/1440	4.3
		185	Hot Shoe Shuffle Australia Pty Ltd	1-Oct-97	N96/542	
	Rights – not existing at the time of promotion – IPR’s must exist and be owned by the claimant	91	Transistor Music Pty Ltd	13-Oct-87	N86/247	5.11.7-13
		197	Cash Converters Ontario Pty Ltd	16-Feb-99	W1998/252	
		203	Australian Trade Commission v Disktravel & others	22-Oct-99	FCA 1399*	
	Trusts – implied/resulting – re ownership of IPR’s	105	Indoor Sports Marketing	21-Apr-89	W88/149	
	Joint ventures – disposal of IPRs	177	Go Medical Industries Pty Ltd	11-Sep-96	W95/428	5.11
	Eligible Know how – return on disposal of	170	Photo Corporation of Australia Pty Ltd	11-Feb-97	N96/557	5.11.12,13
Section 41: Capital Expenses						
41	Capital expenditure – distinction between revenue/capital outgoings	110	Halisa Pty Ltd	22-Feb-90	N89/175	5.13.1
		36	Queensland Mines Ltd	8-Feb-85	N83/728	
	Capital expenditure ineligible	198	International Universities of Australia Pty Ltd (IUA)	24-Mar-99	V96/1145	

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		210	Total Design Pty Ltd	17-Jan-02	Q2001/54	
	Depreciation – ineligible	54	Middle East Marketing Organisation Pty Ltd	20-Dec-85	N85/138, N85/241	
Section 46: Reimbursement						
46(1)	Reimbursement of Expenditure	109	De Montigne Pimm	8-Sep-89	V87/512	5.18
		85	Parkmead Pty Ltd	28-Jun-87	V87/333	
		56	Tatham Ltd	12-Mar-86	V85/60	
		100	Thorn EMI Pty Ltd	15-Jun-88	N87/1266	
		115	True Tone Records Pty Ltd	6-May-91	N90/845	
		170	Photo Corporation of Australia Pty Ltd	11-Feb-97	N96/557	
		182	Vita Health Laboratories (Australia) Pty Ltd	20-Aug-97	N95/588	
		189	Capri Software (Australia) Pty Ltd	12-Jan-88	W97/4	
		219	About Australia Pty Ltd	3-Apr-03	Q2002/1057	
Section 49: Expenses Incurred as Commission, Discounts etc.						
49(1)	Sales related expenditure – not eligible	48	Allans Music Australia Pty Ltd	16-Aug-85	A85/11	5.21
		77	Cameronics Technology Corporation Pty Ltd	22-Apr-87	W86/246	
		44	Jock Makin & Co Pty Ltd	5-Jul-85	S84/66	
		54	Middle East Marketing Organisation Pty Ltd	20-Dec-85	N85/138, N85/241	
		57	Opal Cordial Co Pty Ltd	11-Apr-86	V85/222	
		70	Sahara Export Co Pty Ltd / Green Flag Pty Ltd	12-Nov-86	N85/219	
		58	Sea King Fisheries	30-Apr-86	W85/121	
		69	Sea King Fisheries	5-Nov-86	G57 of 1986*	
		73	Seaway Yachts Pty Ltd	18-Dec-86	N85/632	

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Section 49						
		6A	Speedo Knitting Mills Pty Ltd Speedo Knitting Mills Pty Ltd	30-Sep-81 9-Aug-96	JW5 690 of 1980	
		115	True Tone Records Pty Ltd	6-May-90	N90/845	
		84	Yogesh Jogia Diamonds	26-Jun-87	W86/256	
		212	SEAF Pty Ltd	19-Nov-01	W2000/363	
			Minas	5-Sept-14	[2014] AATA647	
	Sales-related expenditure – eligible items	68	Jet Pack International Pty Ltd	31-Oct-86	V84/442	5.21.2
49(1)(c)	Discounts on sales	57	Opal Cordial Co Pty Ltd	11-Apr-86	V85/222	5.21.1
Section 56: Expenses – Illegal Activities						
56(1)	Illegal activities – must be proven illegal both in Australia and country of export	186	L’Annee Kane International Pty Ltd	6-Apr-98	N97/659	5.28.1
Section 58: Incurring Expenses/Acquittal						
58(4)	Acquittal – via share issues – legal opinion	104	Richard Shrapnel	21-Nov-88	VG174 of 1988*	5.30.2
58(3)	Acquittal of Expenditure – payment by credit card	119	90 Alana Pty Ltd	10-Oct-91	V91/219	5.30.6
		98	Richard Shrapnel	15-Apr-88	V87/654	
58(2)	Acquittal by set-off	201	Suncoast Gold Macadamias (Australia) Ltd	21-May-99	Q1997/490	5.30.1
58 (3) & (4)	Acquittal – cash payments	206	Montreal Lace	29-Sep-00	V97/1483	5.30.13,14
58(1)-(3)	Expenditure incurred	130	Austec International (East European) Pty Ltd	17-Jun-92	N91/159	5.30
		113	DP & PJ Pedersen	3-Jun-90	Q89/126	
		97	IDPAC IKA Pty Ltd	18-Feb-88	S87/26	
		96	Michael Camilleri	27-Jan-88	V87/266	

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		47	Miller Pohang Coal Pty Ltd	9-Aug-85	G410 of 1985*	
		58	Sea King Fisheries Pty Ltd	30-Apr-86	W84/121	
		61	Stretch Your Wings Pty Ltd	29-Jul-86	N84/589	
		175	Fletcher Projects Pty Ltd	11-Mar-97	N96/594 N96/810	

Section 59: Incurring Expenses – Goods

59	Prepayments of expenses – patents	190	Olicksmart Pty Ltd	16-Jun-98	Q97/546	5.30.10,11,12
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Section 63: Provisional Grant Amount

63	Amount of grant entitlement – determination of	126	Correia I Zaknic & Others	14-Feb-92	W90/255	6.1
63(3)	Export Performance Test	99	Film Funding & Management Pty Ltd	9-May-88	N87/1136	6.1.5

Sections 70-73 & 80: Application for/Payment of Grant

70 (2)	Additional claims for a particular grant year – not possible under the legislation Form and manner requirements for claims	53	Vitauts Labsvirs	6-Dec-85	S84/154	7.1.1
		108	Ainsworth Aristocrat International	7-Jun-89	N88/633	
		137	AJ Bush & Sons (Overseas) Pty Ltd	27-Sep-88	N88/249	
		87	Cotel Pty Ltd	13-Jul-87	S86/53	
		63	JR Exports Pty Ltd	14-Aug-86	S86/50	
70, 71 & 73(2), 80	Claims receipt procedures & late lodged claims	108	Ainsworth Aristocrat International	7-Jun-89	N88/633	7.1.4
		93	Riyate Pty Ltd	10-Nov-87	N87/141	7.1.5, 7.5.1
		94	Solarex Pty Ltd	1-Dec-87	G319 of 1987*	7.1.4
		62	Kamil Export Co Pty Ltd	12-Aug-86	V86/58	
		38	Bristol Myers Co Pty Ltd	23-Apr-85	N84/202	
		96	Michael Camilleri	27-Jan-88	V87/266	
		1	Maunsell & Partners	7-Aug-80	V80/10	
		53	Vitauts Labsvirs	6-Dec-85	S84/154	

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70 (2C)	Information & document requirements for Australian Net Benefit Requirements	238	The Wizard Group Pty Ltd	26-May-11	[2011]AATA 383	7.3.3
73	Late lodged claims not acceptable	196	Alpha Chemicals (Australia) Pty Ltd	10-Dec-98	N98/581	7.1.5
71	Claims – place of lodgement – can only be to the Commission not a carrier – application ‘received’ when received by Austrade	87	Cotel Pty Ltd	13-Jul-87	S86/53	7.1.4,5
		71	Defiance Milling Co Pty Ltd	27-Nov-86	Q86/143	
		94	Solarex Pty Ltd	1-Dec-87	G319 of 1987*	
		108	Ainsworth Aristocrat International	7-Jun-89	N88/633	7.1.5
		71	Defiance Milling Co Pty Ltd	27-Nov-86	Q86/143	
		62	Kamil Export Co Pty Ltd	12-Aug-86	V86/58	
72	Request for further information – compliance	172	Gutteridge Haskins and Davey Pty Ltd	29-Jan-97	N96/611	7.2.3

Section 87: Insolvency Administration

87B & C	Insolvency administration – effect on grant entitlement	205	Luna Lighting International (Con Kallergis Pty Ltd)	6-Oct-00	V1999/1448	7.7.1
			Carbon Planet Limited	9-Aug-12	[AATA]526	

Sections 93 & 94: Change in Ownership of Business

93 & 94	Continuing business arrangements	215	Muirfield International Group Pty Ltd	25-Jun-02	V2001/844	8.2
93 & 94	Limitation of the number of grants, whether applicant is carrying on a business that is the same or similar to previous business – degree of inter-relationship and continuation of previous activities.		Nysan and Asia Pacific Pty Ltd	7-Apr-15	[2015] AATA 208	
94	Business arrangements/activity – definition as used in Section	64	Campervans (Australia) Pty Ltd	29-Aug-86	V85/561	8.2.5
		145	Magee	8-Dec-94	V94/98	

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	94	40	Protean (Holdings) Ltd	31-May-85	V84/266	8.2
		134	RMT Holdings Pty Ltd	3-Nov-92	W92/48	
		73	Seaway Yachts Pty Ltd	18-Dec-86	N85/632	
	Continuing Business – can be part of the former business	79	Australian Overseas Housing Consortium Pty Ltd	22-May-87	N86/253	
		109	De Montigne Pimm	8-Sep-89	V87/512	
		40	Protean (Holdings) Ltd	31-May-85	V84/266	
	Continuing Business – former owners to also retain grants history	80	AS Marshall Holdings Pty Ltd	5-Jun-87	S86/227	
	Continuing Business – positive reason needed to apply this section	64	Campervans (Australia) Pty Ltd	29-Aug-86	V85/561	
	Continuing Business – section 94 applicable	25	Mr DT Nicholls	27-Apr-84	W83/69	
	Continuing Business – whether substantially similar or different business activities	143	Austec Enterprises Pty Ltd	15-Feb-95	N94/14283	
		164	Engineering Compounds & Resins Pty Ltd	23-Aug-96	V95/958	
		167	Martin International Pty Ltd	9-Oct-96	S95/204	
		168, 168a	Safetycare Australia Pty Ltd	15-Nov-96 31-Oct-97	V95/1215 VG741 of 1996	
		178	Lamby Pty Ltd	12-Sep-96	N95/1838	
	Decision under s94 may be reviewable in certain instances	138	RB & JI Pendlebury	19-Feb-93	Q92/147	
80		AS Marshall Holdings Pty Ltd	5-Jun-87	S86/227		
228		Fairlight.AU Pty Ltd	27-Apr-07	N2006/94		
Whether applicant is exempt from the application of section		224	Amlink Technologies Pty Ltd	11-May-05	Q2003/119	
		228	Fairlight.AU Pty Ltd	27-Apr-07	N2006/94	

*denotes Federal Court Case

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SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	94	231	Rimslow Global Pty Ltd	30-Jun-08	2007/2612	
	Whether applicant business should be treated as a continuation of a business which previously received grants	232	Isaac Jewellery Pty Ltd	28-Aug-08	2007/5644	
		234	Isaac Jewellery Pty Ltd	3-Feb-09	NSD 1532 of 2008*	
		235	Isaac Jewellery Pty Ltd	21 Sept -09	[2009] AATA 713	
		244	Fairlight Instruments Pty Ltd	17 Apr-13	[AATA]231	
		245	Preston SuperAccess Pty Ltd	2 Aug-13	[AATA]537	
				The Eight Modern Chinese Restaurant Pty Ltd	12-Dec-14	[AATA]923

Section 95 & 96: Applicant Party to Transaction Resulting in Obtaining Grant

95 & 96	Eligible expenditure – linkage with grant entitlement	126	Correia Zaknic & Others	14-Feb-92	W90/255	8.3
	Applicant party to “Act or Thing” resulting in grant or increase in grant amount	51	Edward Souery & Co Pty Ltd	18-Nov-85	V85/280	
		52	Iziko Australia Pty Ltd / Enaton Australia Pty Ltd	27-Nov-85	N84/289, N84/291	
		169	World Geoscience Corporation Ltd	20-Aug-97	WAG21 of 1997*	
	Adjustments of amounts	26	Gilbertson Group of Companies	1-Feb-84	V83/22	
	Applicability & application of section	126	Correia Zaknic & Others	14-Feb-92	W90/255	
		52	Iziko Australia Pty Ltd / Enaton Australia Pty Ltd	27-Nov-85	N84/289, N84/291	

Sections 95 & 96 contd

	Avoidance Provisions – sections’ limitations	53	Vitauts Labsvirs	6-Dec-85	S84/154	
	Discretion to use section 94	64	Campervans (Australia) Pty Ltd	29-Aug-86	V85/561	

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	Rearrangement of business activity to increase liability for grant	168 168a	Safetycare Australia Pty Ltd	15-Nov-96 31-Oct-96	V95/1215 VG741 of 1996	
	Business rearrangement	215	Muirfield International Group Pty Ltd	15-Jun-02	V2001/844	

Sections 97-99: Review of Decisions – Austrade, AAT

97-99	AAT applications – Commission restricted to original disallowances	55	Mitchell Meat Pty Ltd	31-Jan-86	V85/60	8.4.2-11	
		36	Queensland Mines Ltd	8-Feb-85	N83/728		
	AAT constraints on the interpretative role	36	Queensland Mines Ltd	8-Feb-85	N83/728		
		104	Richard Schrapnel	21-Nov-88	VG174 of 1988*		
	AAT jurisdiction – not earlier than 1978/9	114	Geoscan Pty Ltd	7-Dec-90	W90/205		
		52	Iziko Australia Pty Ltd / Enaton Australia Pty Ltd	27-Nov-85	N84/289, N84/291		
		53	Vitauts Labsvirs	6-Dec-85	S84/154		
	AAT not bound by rules of evidence	66	Hogarth Galleries Pty Ltd	3-Oct-86	N85/432		
		94	Solarex Pty Ltd	1-Dec-87	G319 of 1987*		
	Accrued rights	75	JR Exports Pty Ltd	19-Mar-87	G396 of 1986*		
		63	JR Exports Pty Ltd	14-Aug-86	S86/50		
	Discretionary provisions of the legislation – extension of appeal lodgement time	52	Iziko Australia Pty Ltd / Enaton Australia Pty Ltd	27-Nov-85	N84/289, N84/291		8.4.5
		51	Edward Souery & Co Pty Ltd	18-Nov-85	V85/280		
	Late appeals	129	Meridien Trade Australia Pty Ltd	1-Jun-92	N91/67, N91/669		
Extension of time to lodge AAT appeal	240	Torian Wireless Pty Ltd	9-Dec-11	[AATA]947			
Review of grant determinations	53	Vitauts Labsvirs	6-Dec-85	S84/154	8.4.8,9,10		
	183	Associated Products Pty Ltd	22-Aug-97	N97/356			
Stay of AAT decision pending Federal Court appeal	88	WA Meat Exports Pty Ltd	29-Jul-87	Verbal decision	8.4.11		

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		184	Underwood Exports Pty Ltd	17-Oct-97	VG167 of 1996*	

Section 104

S 104	Recovery of EMDG grants	36	Queensland Mines Ltd	8-Feb-85	N83/728	
		201	Suncoast Gold Macadamias (Aust) Ltd	21-May-99	Q1997/490	
		----	Tradigrain Aust Pty Ltd (n.b. EEG scheme case but principles relevant)	15-Aug-84	S84/20	

Section 109

S 109	Sale of eligible goods	233	Nepenthe Wines Pty Ltd	3-Nov-08	200600407	5.10
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Regulations

8	Eligible internal services – Education	165	Sato Transpacific Pty Ltd	5-Sep-96	N95/1878	Regulations
Schedule 2	Non-tourism services – assets held in Australia		Asia Pacific Aircraft Storage Pty Ltd	6-Nov-14	[2014] AATA835	4.2.6

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Min Det EMDG Close Relationships General Det 2002	Associated company – meaning	139	Westcorp Livestock International Pty Ltd	21-Feb-92	W91/111	Min Det 1/1997 CRP
	Arms Length Test – consultants	176	CHK Engineering Pty Ltd	1-May-97	N96/899	
	Arms Length Tests – potential to control as sufficient – definition of control	122	Bassarab Holdings Pty Ltd	18-Nov-91	W91/10	
		109	De Montigne Pimm	8-Sep-89	V87/512	
		27	Vin Tin Pty Ltd	31-May-84	W83/32	
		90	WA Meat Exports Pty Ltd	11-Sep-87	WAG49 of 1987	
		76	WA Meat Exports Pty Ltd	8-Apr-87	W86/222	
		144	Agen Biomedical Ltd	21-Apr-95	Q94/361	
		141	Alphazen Holdings Pty Ltd	27-Jul-94	W93/165	
101	Film Funding & Management Pty Ltd	17-Jun-88	N87/737			

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		104	Richard Shrapnel	21-Nov-88	VG174 of 1988*		
		72	Super Grasse	4-Dec-86	N86/273		
	Directors/Associates – payments to	54	Middle East Marketing Organisation Pty Ltd	20-Dec-85	N85/128, N85/241		
		72	Super Grasse	4-Dec-86	N86/273		
		109	De Montigne Pimm	8-Sep-89	V87/512		
		97	IDPAC IKA Pty Ltd	18-Feb-88	S87/26		
		104	Richard Shrapnel	21-Nov-88	VG174 of 1988*		
Min Det EMDG Close Relationships General Det 2002		98	Richard Shrapnel	15-Apr-88	V87/654	Min Det 1/1997 CRP	
		8	Sheepskin & Opal Exporters No 1 & others	12-May-82	S81/2-10		
		72	Super Grasse	4-Dec-86	N86/273		
		27	Vin Tin Pty Ltd	31-May-84	W83/32		
		90	WA Meat Exports Pty Ltd	11-Sep-87	WAG49 of 1987*		
		76	WA Meat Exports Pty Ltd	8-Apr-87	W86/222		
		Discretion to declare persons not at arms length	104	Richard Shrapnel	21-Nov-88		VG174 of 1988*
		Employee – definition	109	De Montigne Pimm	8-Sep-89		V87/512
		Employer – definition	40	Protean (Holdings) Pty Ltd	31-May-85		V84/266
		Whether marketing consultant closely related to the applicant	225	Asia Pacific Tanks Pty Ltd	4-Oct-05		Q2004/617
Min Det 1/1997 GCB	Genuinely carrying on business in Australia – forming an opinion	214	Gradeton Pty Ltd	7-Dec-01	V00/487	Min Det 1/1997 GCB	
		237	Polar Pacific Pty Ltd	19-Jan-2011	[2011]AATA 19		
		217	Port Jackson Fine Art Pty Ltd	12-Feb-03	N2001/1401		
		243	Peter Elton	14-Mar-13	[2013]AATA 133		

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Min Det 1/1997 AB	Guidelines for approving Approved Bodies	220	Western Australian International Education Marketing Group (Inc)	12-Dec-03	W2001/423	Min Det 1/1997
Min Det EMDG Export Performance Reqs Det 2008	Export earnings – definition	107	Film Funding & Management Pty Ltd	26-May-89	G992 of 1998*	Chapter 6.1
		194	Alloy Metal Holdings Pty Ltd	6 Nov-98	V97/95	
	Export earnings – contracts, export definition	131	Goodman Fielder Industries Ltd	30 Jun-92	NG21 of 1992*	
		233	Nepenthe Wines Pty Ltd	3-Nov-08	200600407	
	Export earnings – eligible tourism services	208	Southbank Corporation Pty Ltd	9-Feb-00	Q1999/1026	
	Export earnings – joint venture	70	Sahara Export Co Pty Ltd / Green Flag Pty Ltd	12-Nov-86	N85/219	
Export earnings – agents	180	Christmas Island Resort	16-Jun-97	N96/45		

Judicial Review

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
80, 87, 87C	Administrative law challenge to decisions		Garrett	5-Feb-15	FCA 39	