

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
<b>Section 9 Australian Net Benefit Requirements</b>						
9	Whether requirements are satisfied	239	<a href="#">Digislide Holdings Ltd</a>	18-Nov-11	[2011]AATA 822	3.7
<b>Section 20: Grants Entry Requirements</b>						
20	Grants Entry Requirements	197	<a href="#">Cash Converters Ontario Pty Ltd</a>	16-Feb-99	W1998/252	3.18.11
		209	<a href="#">Beanda International Development (Australia) Pty Ltd</a>	26-Oct-00	N2000/373	
		222	<a href="#">Australian Brand Enterprises Pty Ltd</a>	2-Mar-05	V2004/744	
<b>Section 24: Eligible Goods</b>						
24 (1)	Eligible Goods – definition, existence of	38	<a href="#">Bristol Myers Co Pty Ltd</a>	23-Apr-85	N84/202	4.1
		97	<a href="#">IDPAC IKA Pty Ltd</a>	18-Feb88	S87/26	
		111	<a href="#">Jingles Australia Pty Ltd</a>	16-May-90	W90/57	
24(b)	Eligible goods made outside Australia	237	<a href="#">Polar Pacific Pty Ltd</a>	19-Jan-2011	[2011]AATA 19	
24(4)	Eligible goods – whether Australia derives significant net benefit from export of goods in question	216	<a href="#">Oppidan Pty Ltd</a>	15-Jul-02	N2001/1595	4.1.16
25 24(b) EMDG Regulations 2008	Eligible services		<a href="#">Allocated Bullion Exchange Limited</a>	25-Nov-16	AATA 2016/939	4.14
25(1)	Eligible services – must be “supplied” by applicant	207	<a href="#">Far North Queensland Destination Management Co. Pty Ltd</a>	15-Nov-00	Q1999/514	4.2.1
		208	<a href="#">Southbank Corporation Pty Ltd</a>	9-Feb-00	Q1999/1026	4.2.5
25 (3)	Eligible Services – contract of	74	<a href="#">KMW Systems Pty Ltd</a>	7-Jan-87	V86/306	3.9

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	sale with buyer resident outside Australia	211	<a href="#">Graham Marsh Golf Design Pty Ltd</a>	5-Nov-01	W 1999/51	
	Eligible Services – ineligible as overseas company not agent of applicant	140	<a href="#">Hellmann International Forwarders Pty Ltd</a>	10-Sep-93	N91/597	
	Eligible services – whether supplied outside Australia	227	<a href="#">Proclaim Management Solutions Pty Ltd</a>	30-Jan-07	V2006/587	
<b>Sections 26 &amp; 27: Eligible Intellectual Property &amp; Know-How</b>						
26 & 27	Ownership of intellectual property & copyright – licence agreements	203	<a href="#">Australian Trade Commission v Disktravel &amp; others</a>	22-Oct-99	FCA 1399*	4.6.5,6
	Copyright – difference between licences & assignments	106	<a href="#">Nostata Pty Ltd</a>	25-May-89	N88/45	
	Copyright – licences – exclusive & residual rights	106	<a href="#">Nostata Pty Ltd</a>	25-May-89	N88/45	
	Copyright – rights in relation to copyright	59	<a href="#">Nomad Films (International) Pty Ltd</a>	30-May-86	VG1 59 of 1985*	4.7.14
			<a href="#">Thorn EMI Pty Ltd</a>	15-Jun-88	N87/1266	4.6
	Copyright in adapted works – definitions, Arrangements & transcriptions	91	<a href="#">Transistor Music Pty Ltd</a>	13-Oct-87	N86/247	
	Copyright in relation to works	107	<a href="#">Film Funding &amp; Management Pty Ltd</a>	26-May-89	G992 of 1988*	
	Copyright not yet in existence – sales of future copyrights	91	<a href="#">Transistor Music Pty Ltd</a>	13-Oct-87	N86/247	
		230	<a href="#">Box Sentry Pty Ltd</a>	31 Jul-07	AATA 1610	
	Disposal definition – complete loss/alienation	113	<a href="#">DP &amp; P J Petersen</a>	3-Jul-90	Q89/126	
	Industrial Property Rights – definition	69	<a href="#">Sea King Fisheries Pty Ltd</a>	30-Apr-86	W85/121	4.6.3
		91	<a href="#">Transistor Music Pty Ltd</a>	13-Oct-87	N86/247	
	Ownership of IPR's	100	<a href="#">Thorn EMI Pty Ltd</a>	15-Jun-88	N87/1266	4.6.4,5
	Know how – interpretation	73	<a href="#">Seaway Yachts Pty Ltd</a>	18-Dec-86	N85/632	4.4.2-3

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	Software not yet in existence	230	<a href="#">Box Sentry Pty Ltd</a>	31-Jul-07	AATA 1610	5.10.5
<b>Sections 28 &amp; 29: Eligible Expenses - General</b>						
28(2) & 29	Expenditure definition	97	<a href="#">IDPAC IKA Pty Ltd</a>	18-Feb-88	S87/26	5.1.2
		58	<a href="#">Sea King Fisheries Pty Ltd</a>	30-Apr-86	W85/121	
		6	<a href="#">Zinc Corporation &amp; Others</a>	7-Aug-81	V80/44	
29	Eligible expenditure	55	<a href="#">Mitchell Meat Pty Ltd</a>	31-Jan-86	V85/60	5.1
		92	<a href="#">Ibrahim Ghazi</a>	4-Nov-87	N87/26	
	Eligible expenditure – must be incurred by the applicant	202	<a href="#">CDS Pty Ltd</a>	30-Aug-99	V1998/1267	No specific reference
	Eligible expenditure – correct characterisation of expenditure fundamental	121	<a href="#">Kailis Australian Shipyards Pty Ltd</a>	5-Nov-91	W91/10	5.1
<b>Section 33: Eligible Promotional Activities</b>						
33 (1A)	Eligible expenditure – overseas representatives	49	<a href="#">Hassib-El-Bayeh</a>	28-Aug-85	N84/593	5.1, 5.4.2
		194	<a href="#">Alloy Metal Holdings Pty Ltd</a>	6-Nov-98	V97/95	
		206	<a href="#">Montreal Lace</a>	29-Sep-00	V97/1483	
		209	<a href="#">Beanda International Development (Australia) Pty Ltd</a>	26-Oct-00	N2000/373	
		211	<a href="#">Graham Marsh Golf Design Pty Ltd</a>	5-Nov-01	W1999/37	
	Eligible expenditure – overseas representatives – salary & related costs	56	<a href="#">Tatham Ltd</a>	12-Mar-86	V85/60	5.4.8-24
		212	<a href="#">SEAF Pty Ltd</a>	19-Nov-01	W2000/363	
	Eligible expenditure – overseas representatives	58	<a href="#">Sea King Fisheries</a>	30-Apr-86	W85/121	5.4
		83	<a href="#">Sea King Fisheries Pty Ltd</a>	26-Jun-87	W85/121	
		69	<a href="#">Sea King Fisheries</a>	5-Nov-86	G57 of 1986*	
		70	<a href="#">Sahara Export Co Pty Ltd / Green Flag Pty Ltd</a>	12-Nov-86	N85/219	
			<a href="#">Doble Telescopic Lighting Pty Ltd</a>	23-Dec-15	AATA1014	
<b>Section 33</b>						

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
		84	<a href="#">Yogesh Jogia Diamonds</a>	26-Jun-87	W86/256	
		219	<a href="#">About Australia Pty Ltd</a>	3-Apr-03	[2003] AATA 308 Q2002/1057	
33 (1B)	Eligible expenditure – eligibility directly dependent upon applicant/consultancy relationship – must be separate entities	146	<a href="#">Pacific Granite &amp; Sandstone Pty Ltd</a>	30-Jun-95	N94/1145	5.4.25, Min. Det. 1/1997 CRP
		188	<a href="#">Shanghai International Holding Corporation (Oceania) Pty Ltd</a>	11-Feb-98	N97/33	
	Eligible expenditure – agent must be acting on behalf of principal	204	<a href="#">Dronpool Pty Ltd &amp; BHA Industries Pty Ltd</a>	28-Oct-99	N97/1327 N97/1328	5.4.25-32
	Eligible expenditure – consultants	109	<a href="#">De Montigne Pimm</a>	8-Sep-89	V87/512	5.4.25-30
	Consultancy Agreements – payments to Directors	72	<a href="#">Super Grasse Pty Ltd</a>	4-Dec-86	N86/273	5.4.25 Min. Det. 1/1997 CRP
	Market Research – eligible expenses – apportionment	120	<a href="#">ME Massen</a>	28-Oct-91	W90/170	5.4.27-29
	Payments to consultants – soliciting business – definition/ purpose/actions amounting to eligible expenditure	101	<a href="#">Film Funding &amp; Management Pty Ltd</a>	17-Jun-88	N87/737	
		100	<a href="#">Thorn EMI Pty Ltd</a>	15-Jun-88	N87/1266	
		45	<a href="#">Geoffrey Thompson &amp; Growers Co-op</a>	24-Jul-85	VG34 of 1985*	
		92	<a href="#">Ibrahim Ghazi</a>	4-Nov-87	N87/26	
	78	<a href="#">Solahart International Pty Ltd</a>	7-May-87	W86/253		
33 (4)	Eligible expenditure – free samples	57	<a href="#">Opal Cordial Co Pty Ltd</a>	11-Apr-86	V85/222	5.7.1, 5.7.6
		195	<a href="#">Rala Information Services Pty Ltd</a>	10-Dec-98	N97/1222	
		204	<a href="#">Dronpool Pty Ltd &amp; BHA Industries Pty Ltd</a>	28-Oct-99	N97/1327 N97/1328	
	Samples – definition	54	<a href="#">Middle East Marketing Organisation Pty Ltd</a>	20-Dec-85	N85/128, N85/241	5.7
		73	<a href="#">Seaway Yachts Pty Ltd</a>	18-Dec-86	N85/632	
		210	<a href="#">Total Design Pty Ltd</a>	17-Jan-02	Q2001/54	5.7.24

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	Samples – absorption costing	54	<a href="#">Middle East Marketing Organisation Pty Ltd</a>	20-Dec-85	N85/138, N85/241	5.7.2-5
33 (6)	Eligible expenditure – promotional literature – annual reports	123	<a href="#">Lithium Australia Ltd</a>	29-Nov-91	W91/54	5.8.7
	Eligible expenditure – advertising	54	<a href="#">Middle East Marketing Organisation Pty Ltd</a>	20-Dec-85	N85/138, N85/241	
	Eligible expenditure – advertising – internet / e-commerce	55	<a href="#">Mitchell Meat Pty Ltd</a>	31-Jan-86	V85/60	5.8.15-20
	Eligible expenditure – advertising – securing publicity – soliciting business	45	<a href="#">Geoffrey Thompson &amp; Growers Co-op</a>	24-Jul-85	VG 34 of 1985*	5.8.8
		78	<a href="#">Solahart International Pty Ltd</a>	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	<a href="#">Elderstone Nominees Pty Ltd</a>	27-Apr-07	W2006/244	5.8.9	
	Display boxes – substantiation	241	<a href="#">HYFN (Australia) Pty Ltd</a>	27-Feb-12	[AATA] 114	
<b>Section 34: Eligible Expenses – Marketing Visits</b>						
34	Eligible expenditure – marketing trips	44	<a href="#">Jock Makin &amp; Co Pty Ltd</a>	5-Jul-85	S84/66	5.5.1
		66	<a href="#">Hogarth Galleries Pty Ltd</a>	3-Oct-86	N85/432	
		52	<a href="#">Iziko Australia Pty Ltd / Enaton Australia Pty Ltd</a>	27-Nov-85	N84/289, N84/291	
34 (4) & (5)	Marketing trips – overseas visits allowance	199	<a href="#">Dr John Weldon</a>	4-Mar-99	A98/206	5.5.8-13
34A	Eligible expenditure – overseas buyers	139	<a href="#">Wescorp Livestock International Pty Ltd</a>	21-Feb-92	W91/111	5.9.2

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

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

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

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



**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	Sale – definition	15	<a href="#">Ampol Ltd</a>	14-Jan-83	82/34	5.10.1
		62	<a href="#">Kamil Export Co Pty Ltd</a>	12-Aug-86	V86/58	s109
	Paragraph 37(1)(e) – exclusive licence and film IPs	223	<a href="#">He Yeob (Sean) Son</a>	16-Mar-05	V2004/23	4.7.13
	Whether applicant or its parent company owns IP	226	<a href="#">Onco Alert Pty Ltd</a>	3-Jul-06	N2005/595	5.10.6
	Section 37(1A)	236	<a href="#">Demetriou Nominees Pty Ltd &amp; RJK Holdings Pty Ltd</a>	1-Apr-10	2009/0801	5.10.8
	Approved promotional purpose	243	<a href="#">Peter Elton</a>	14-Mar-13	[2013]AATA 133	5.10
28(2) 37 1(d)	Approved Promotional Purpose; nexus between promotional expenditure and selling of eligible service		<a href="#">Troози Pty Ltd</a>	31/8/2018	2018/4360	5.10.4.1
<b>Section 38: Approved Promotional Purpose – Eligible Intellectual Property</b>						
38	Intellectual property rights – disposal of – must be ‘clearly envisaged’	163	<a href="#">New Development Corporation Pty Ltd</a>	23-Aug-96	N95/1440	4.3
		185	<a href="#">Hot Shoe Shuffle Australia Pty Ltd</a>	1-Oct-97	N96/542	
	Rights – not existing at the time of promotion – IPR’s must exist and be owned by the claimant	91	<a href="#">Transistor Music Pty Ltd</a>	13-Oct-87	N86/247	5.11.7-13
		197	<a href="#">Cash Converters Ontario Pty Ltd</a>	16-Feb-99	W1998/252	
		203	<a href="#">Australian Trade Commission v Disktravel &amp; others</a>	22-Oct-99	FCA 1399*	
	Trusts – implied/resulting – re ownership of IPR’s	105	<a href="#">Indoor Sports Marketing</a>	21-Apr-89	W88/149	
	Joint ventures – disposal of IPRs	177	<a href="#">Go Medical Industries Pty Ltd</a>	11-Sep-96	W95/428	5.11
	Eligible Know how – return on disposal of	170	<a href="#">Photo Corporation of Australia Pty Ltd</a>	11-Feb-97	N96/557	5.11.12,13
<b>Section 41: Capital Expenses</b>						
41	Capital expenditure –	110	<a href="#">Halisa Pty Ltd</a>	22-Feb-90	N89/175	5.13.1



**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	distinction between revenue/capital outgoings	36	<a href="#">Queensland Mines Ltd</a>	8-Feb-85	N83/728	
	Capital expenditure ineligible	198	<a href="#">International Universities of Australia Pty Ltd (IUA)</a>	24-Mar-99	V96/1145	
		210	<a href="#">Total Design Pty Ltd</a>	17-Jan-02	Q2001/54	
	Depreciation – ineligible	54	<a href="#">Middle East Marketing Organisation Pty Ltd</a>	20-Dec-85	N85/138, N85/241	
<b>Section 46: Reimbursement</b>						
46(1)	Reimbursement of Expenditure	109	<a href="#">De Montigne Pimm</a>	8-Sep-89	V87/512	5.18
		85	<a href="#">Parkmead Pty Ltd</a>	28-Jun-87	V87/333	
		56	<a href="#">Tatham Ltd</a>	12-Mar-86	V85/60	
		100	<a href="#">Thorn EMI Pty Ltd</a>	15-Jun-88	N87/1266	
		115	<a href="#">True Tone Records Pty Ltd</a>	6-May-91	N90/845	
		170	<a href="#">Photo Corporation of Australia Pty Ltd</a>	11-Feb-97	N96/557	
		182	<a href="#">Vita Health Laboratories (Australia) Pty Ltd</a>	20-Aug-97	N95/588	
		189	<a href="#">Capri Software (Australia) Pty Ltd</a>	12-Jan-88	W97/4	
		219	<a href="#">About Australia Pty Ltd</a>	3-Apr-03	Q2002/1057	
<b>Section 49: Expenses Incurred as Commission, Discounts etc.</b>						
49(1)	Sales related expenditure – not eligible	48	<a href="#">Allans Music Australia Pty Ltd</a>	16-Aug-85	A85/11	5.21
		77	<a href="#">Cameronics Technology Corporation Pty Ltd</a>	22-Apr-87	W86/246	
		44	<a href="#">Jock Makin &amp; Co Pty Ltd</a>	5-Jul-85	S84/66	
		54	<a href="#">Middle East Marketing Organisation Pty Ltd</a>	20-Dec-85	N85/138, N85/241	
		57	<a href="#">Opal Cordial Co Pty Ltd</a>	11-Apr-86	V85/222	
		70	<a href="#">Sahara Export Co Pty Ltd / Green Flag Pty Ltd</a>	12-Nov-86	N85/219	
		58	<a href="#">Sea King Fisheries</a>	30-Apr-86	W85/121	

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
		69	<a href="#">Sea King Fisheries</a>	5-Nov-86	G57 of 1986*	
		73	<a href="#">Seaway Yachts Pty Ltd</a>	18-Dec-86	N85/632	
<b>Section 49</b>						
		6A	<a href="#">Speedo Knitting Mills Pty Ltd</a> <a href="#">Speedo Knitting Mills Pty Ltd</a>	30-Sep-81 9-Aug-96	JW5 690 of 1980	
		115	<a href="#">True Tone Records Pty Ltd</a>	6-May-90	N90/845	
		84	<a href="#">Yogesh Jogia Diamonds</a>	26-Jun-87	W86/256	
		212	<a href="#">SEAF Pty Ltd</a>	19-Nov-01	W2000/363	
			<a href="#">Minas</a>	5-Sept-14	[2014] AATA647	
	Sales-related expenditure – eligible items	68	<a href="#">Jet Pack International Pty Ltd</a>	31-Oct-86	V84/442	5.21.2
49(1)(c)	Discounts on sales	57	<a href="#">Opal Cordial Co Pty Ltd</a>	11-Apr-86	V85/222	5.21.1
<b>Section 56: Expenses – Illegal Activities</b>						
56(1)	Illegal activities – must be proven illegal both in Australia and country of export	186	<a href="#">L'Annee Kane International Pty Ltd</a>	6-Apr-98	N97/659	5.28.1
<b>Section 58: Incurring Expenses/Acquittal</b>						
58(4)	Acquittal – via share issues – legal opinion	104	<a href="#">Richard Shrapnel</a>	21-Nov-88	VG174 of 1988*	5.30.2
58(3)	Acquittal of Expenditure – payment by credit card	119	<a href="#">90 Alana Pty Ltd</a>	10-Oct-91	V91/219	5.30.6
		98	<a href="#">Richard Shrapnel</a>	15-Apr-88	V87/654	
58(2)	Acquittal by set-off	201	<a href="#">Suncoast Gold Macadamias (Australia) Ltd</a>	21-May-99	Q1997/490	5.30.1
58 (3) & (4)	Acquittal – cash payments	206	<a href="#">Montreal Lace</a>	29-Sep-00	V97/1483	5.30.13,14
58(1)-(3)	Expenditure incurred	130	<a href="#">Austec International (East European) Pty Ltd</a>	17-Jun-92	N91/159	5.30
		113	<a href="#">DP &amp; PJ Pedersen</a>	3-Jun-90	Q89/126	

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
		97	<a href="#">IDPAC IKA Pty Ltd</a>	18-Feb-88	S87/26	
		96	<a href="#">Michael Camilleri</a>	27-Jan-88	V87/266	
		47	<a href="#">Miller Pohang Coal Pty Ltd</a>	9-Aug-85	G410 of 1985*	
		58	<a href="#">Sea King Fisheries Pty Ltd</a>	30-Apr-86	W84/121	
		61	<a href="#">Stretch Your Wings Pty Ltd</a>	29-Jul-86	N84/589	
		175	<a href="#">Fletcher Projects Pty Ltd</a>	11-Mar-97	N96/594 N96/810	

**Section 59: Incurring Expenses – Goods**

59	Prepayments of expenses – patents	190	<a href="#">Olicksmart Pty Ltd</a>	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	<a href="#">Correia I Zaknic &amp; Others</a>	14-Feb-92	W90/255	6.1
63(3)	Export Performance Test	99	<a href="#">Film Funding &amp; Management Pty Ltd</a>	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	53	<a href="#">Vitauts Labsvirs</a>	6-Dec-85	S84/154	7.1.1
		108	<a href="#">Ainsworth Aristocrat International</a>	7-Jun-89	N88/633	
	137	<a href="#">AJ Bush &amp; Sons (Overseas) Pty Ltd</a>	27-Sep-88	N88/249		
	87	<a href="#">Cotel Pty Ltd</a>	13-Jul-87	S86/53		
	63	<a href="#">JR Exports Pty Ltd</a>	14-Aug-86	S86/50		
70, 71 & 73(2), 80	Claims receipt procedures & late lodged claims	108	<a href="#">Ainsworth Aristocrat International</a>	7-Jun-89	N88/633	7.1.4
		93	<a href="#">Riyate Pty Ltd</a>	10-Nov-87	N87/141	7.1.5, 7.5.1
		94	<a href="#">Solarex Pty Ltd</a>	1-Dec-87	G319 of 1987*	
		62	<a href="#">Kamil Export Co Pty Ltd</a>	12-Aug-86	V86/58	
		38	<a href="#">Bristol Myers Co Pty Ltd</a>	23-Apr-85	N84/202	7.1.4
		96	<a href="#">Michael Camilleri</a>	27-Jan-88	V87/266	
		1	<a href="#">Maunsell &amp; Partners</a>	7-Aug-80	V80/10	

\*denotes Federal Court Case

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
		53	<a href="#">Vitauts Labsvirs</a>	6-Dec-85	S84/154	
70 (2C)	Information & document requirements for Australian Net Benefit Requirements	238	<a href="#">The Wizard Group Pty Ltd</a>	26-May-11	[2011]AATA 383	7.3.3
73	Late lodged claims not acceptable	196	<a href="#">Alpha Chemicals (Australia) Pty Ltd</a>	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	<a href="#">Cotel Pty Ltd</a>	13-Jul-87	S86/53	7.1.4,5
		71	<a href="#">Defiance Milling Co Pty Ltd</a>	27-Nov-86	Q86/143	
		94	<a href="#">Solarex Pty Ltd</a>	1-Dec-87	G319 of 1987*	
		108	<a href="#">Ainsworth Aristocrat International</a>	7-Jun-89	N88/633	7.1.5
		71	<a href="#">Defiance Milling Co Pty Ltd</a>	27-Nov-86	Q86/143	
		62	<a href="#">Kamil Export Co Pty Ltd</a>	12-Aug-86	V86/58	
		93	<a href="#">Riyate Pty Ltd</a>	10-Nov-87	N87/141	
72	Request for further information – compliance	172	<a href="#">Gutteridge Haskins and Davey Pty Ltd</a>	29-Jan-97	N96/611	7.2.3

**Section 87: Insolvency Administration**

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

**Sections 93 & 94: Change in Ownership of Business**

93 & 94	Continuing business arrangements	215	<a href="#">Muirfield International Group Pty Ltd</a>	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.		<a href="#">Nysan and Asia Pacific Pty Ltd</a>	7-Apr-15	[2015] AATA 208	
94	Business arrangements/activity	64	<a href="#">Campervans (Australia) Pty Ltd</a>	29-Aug-86	V85/561	8.2.5

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	– definition as used in Section 94	145	<a href="#">Magee</a>	8-Dec-94	V94/98	8.2
		40	<a href="#">Protean (Holdings) Ltd</a>	31-May-85	V84/266	
		134	<a href="#">RMT Holdings Pty Ltd</a>	3-Nov-92	W92/48	
		73	<a href="#">Seaway Yachts Pty Ltd</a>	18-Dec-86	N85/632	
	Continuing Business – can be part of the former business	79	<a href="#">Australian Overseas Housing Consortium Pty Ltd</a>	22-May-87	N86/253	
		109	<a href="#">De Montigne Pimm</a>	8-Sep-89	V87/512	
		40	<a href="#">Protean (Holdings) Ltd</a>	31-May-85	V84/266	
	Continuing Business – former owners to also retain grants history	80	<a href="#">AS Marshall Holdings Pty Ltd</a>	5-Jun-87	S86/227	
	Continuing Business – positive reason needed to apply this section	64	<a href="#">Campervans (Australia) Pty Ltd</a>	29-Aug-86	V85/561	
	Continuing Business – section 94 applicable	25	<a href="#">Mr DT Nicholls</a>	27-Apr-84	W83/69	
	Continuing Business – whether substantially similar or different business activities	143	<a href="#">Austec Enterprises Pty Ltd</a>	15-Feb-95	N94/14283	
		164	<a href="#">Engineering Compounds &amp; Resins Pty Ltd</a>	23-Aug-96	V95/958	
		167	<a href="#">Martin International Pty Ltd</a>	9-Oct-96	S95/204	
		168, 168a	<a href="#">Safetycare Australia Pty Ltd</a>	15-Nov-96 31-Oct-97	V95/1215 VG741 of 1996	
		178	<a href="#">Lamby Pty Ltd</a>	12-Sep-96	N95/1838	
Decision under s94 may be reviewable in certain instances	138	<a href="#">RB &amp; JI Pendlebury</a>	19-Feb-93	Q92/147		
	80	<a href="#">AS Marshall Holdings Pty Ltd</a>	5-Jun-87	S86/227		
	228	<a href="#">Fairlight.AU Pty Ltd</a>	27-Apr-07	N2006/94		
	224	<a href="#">Amlink Technologies Pty Ltd</a>	11-May-05	Q2003/119		

\*denotes Federal Court Case

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	from the application of section 94	228	<a href="#">Fairlight.AU Pty Ltd</a>	27-Apr-07	N2006/94	
		231	<a href="#">Rimslow Global Pty Ltd</a>	30-Jun-08	2007/2612	
	Whether applicant business should be treated as a continuation of a business which previously received grants	232	<a href="#">Isaac Jewellery Pty Ltd</a>	28-Aug-08	2007/5644	
		234	<a href="#">Isaac Jewellery Pty Ltd</a>	3-Feb-09	NSD 1532 of 2008*	
		235	<a href="#">Isaac Jewellery Pty Ltd</a>	21 Sept -09	[2009] AATA 713	
		244	<a href="#">Fairlight Instruments Pty Ltd</a>	17 Apr-13	[AATA]231	
		245	<a href="#">Preston SuperAccess Pty Ltd</a>	2 Aug-13	[AATA]537	
			<a href="#">The Eight Modern Chinese Restaurant Pty Ltd</a>	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	<a href="#">Correia Zaknic &amp; Others</a>	14-Feb-92	W90/255	8.3
	Applicant party to “Act or Thing” resulting in grant or increase in grant amount	51	<a href="#">Edward Souery &amp; Co Pty Ltd</a>	18-Nov-85	V85/280	
		52	<a href="#">Iziko Australia Pty Ltd / Enaton Australia Pty Ltd</a>	27-Nov-85	N84/289, N84/291	
		169	<a href="#">World Geoscience Corporation Ltd</a>	20-Aug-97	WAG21 of 1997*	
	Adjustments of amounts	26	<a href="#">Gilbertson Group of Companies</a>	1-Feb-84	V83/22	
	Applicability & application of section	126	<a href="#">Correia Zaknic &amp; Others</a>	14-Feb-92	W90/255	
		52	<a href="#">Iziko Australia Pty Ltd / Enaton Australia Pty Ltd</a>	27-Nov-85	N84/289, N84/291	

**Sections 95 & 96 contd**

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

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	Rearrangement of business activity to increase liability for grant	168 168a	<a href="#">Safetycare Australia Pty Ltd</a>	15-Nov-96 31-Oct-96	V95/1215 VG741 of 1996	
	Business rearrangement	215	<a href="#">Muirfield International Group Pty Ltd</a>	15-Jun-02	V2001/844	

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

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



**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
		184	<a href="#">Underwood Exports Pty Ltd</a>	17-Oct-97	VG167 of 1996*	

**Section 104**

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

**Section 109**

S 109	Sale of eligible goods	233	<a href="#">Nepenthe Wines Pty Ltd</a>	3-Nov-08	200600407	5.10
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**Regulations**

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

**Ministerial Determinations**

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

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF	
		36	<a href="#">Queensland Mines Ltd</a>	8-Feb-85	N83/728		
		104	<a href="#">Richard Shrapnel</a>	21-Nov-88	VG174 of 1988*		
		72	<a href="#">Super Grasse</a>	4-Dec-86	N86/273		
	Directors/Associates – payments to	54	<a href="#">Middle East Marketing Organisation Pty Ltd</a>	20-Dec-85	N85/128, N85/241		
		72	<a href="#">Super Grasse</a>	4-Dec-86	N86/273		
		109	<a href="#">De Montigne Pimm</a>	8-Sep-89	V87/512		
		97	<a href="#">IDPAC IKA Pty Ltd</a>	18-Feb-88	S87/26		
		104	<a href="#">Richard Shrapnel</a>	21-Nov-88	VG174 of 1988*		
Min Det EMDG Close Relationships General Det 2002		98	<a href="#">Richard Shrapnel</a>	15-Apr-88	V87/654	Min Det 1/1997 CRP	
		8	<a href="#">Sheepskin &amp; Opal Exporters No 1 &amp; others</a>	12-May-82	S81/2-10		
		72	<a href="#">Super Grasse</a>	4-Dec-86	N86/273		
		27	<a href="#">Vin Tin Pty Ltd</a>	31-May-84	W83/32		
		90	<a href="#">WA Meat Exports Pty Ltd</a>	11-Sep-87	WAG49 of 1987*		
		76	<a href="#">WA Meat Exports Pty Ltd</a>	8-Apr-87	W86/222		
		Discretion to declare persons not at arms length	104	<a href="#">Richard Shrapnel</a>	21-Nov-88		VG174 of 1988*
		Employee – definition	109	<a href="#">De Montigne Pimm</a>	8-Sep-89		V87/512
		Employer – definition	40	<a href="#">Protean (Holdings) Pty Ltd</a>	31-May-85		V84/266
		Whether marketing consultant closely related to the applicant	225	<a href="#">Asia Pacific Tanks Pty Ltd</a>	4-Oct-05		Q2004/617
Min Det 1/1997 GCB	Genuinely carrying on business in Australia – forming an opinion	214	<a href="#">Gradeton Pty Ltd</a>	7-Dec-01	V00/487	Min Det 1/1997 GCB	
		237	<a href="#">Polar Pacific Pty Ltd</a>	19-Jan-2011	[2011]AATA 19		
		217	<a href="#">Port Jackson Fine Art Pty Ltd</a>	12-Feb-03	N2001/1401		
		243	<a href="#">Peter Elton</a>	14-Mar-13	[2013]AATA 133		

**ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING**

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

**Judicial Review**

<b>SECTION</b>	<b>ITEM</b>	<b>REF</b>	<b>APPLICANT</b>	<b>DEC DATE</b>	<b>CASE REF</b>	<b>GUIDELINES CHAPTER REF</b>
80, 87, 87C	Administrative law challenge to decisions		<a href="#">Garrett</a>	5-Feb-15	FCA 39	