

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	

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	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	

*denotes Federal Court Case

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
		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,

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	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

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	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

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

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

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

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

*denotes Federal Court Case

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	Sale – definition	15	Ampol Ltd	14-Jan-83	82/34	5.10.1
		62	Kamil Export Co Pty Ltd	12-Aug-86	V86/58	s109
	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	

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
		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	

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
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	

*denotes Federal Court Case

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
		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
----	-----------------------------------	-----	------------------------------------	-----------	---------	---------------

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	

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
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	
93	Rivate Pty Ltd	10-Nov-87	N87/141			
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	

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
	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

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

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	

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	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

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
		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
-------	------------------------	-----	--	----------	-----------	------

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

Ministerial Determinations

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			

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF	
		36	Queensland Mines Ltd	8-Feb-85	N83/728		
		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		

ADMINISTRATIVE APPEALS TRIBUNAL & FEDERAL COURT CASE LISTING

SECTION	ITEM	REF	APPLICANT	DEC DATE	CASE REF	GUIDELINES CHAPTER REF
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	