



October 2024

## Self-Assessed Clearance (SAC) cost recovery charge: Resolving disputes over the SAC charge fact sheet

This fact sheet explains how a reporting party can dispute the amount of its liability for the Self-Assessed Clearance (SAC) cost recovery charge (the SAC charge) for low value goods.

### SAC charge

The Australian Government announced the new SAC charge for low value goods as a key element of the 2023-24 Budget Biosecurity Sustainable Funding measures.

The SAC charge commenced on 1 October 2024, pursuant to the *Biosecurity Charges Imposition (Customs) Regulation 2016* and the *Biosecurity Charges Imposition (General) Regulation 2016* as amended in June 2024.

Only reporting parties lodging 278 or more SAC declarations each quarter (an accumulated charge of \$100 or more), will be required to pay the charge. For more information on the rate and application of the SAC charge, refer to the [Self-Assessed Clearance \(SAC\) cost recovery charge: Charging fact sheet](#).

### Notice of Liability

The department will issue a Notice of Liability (the notice) to reporting parties at the end of each financial quarter showing the number of their SAC declarations that are liable to the charge. If a reporting party does not acknowledge or register a dispute within 10 business days of the date of the notice, the department will issue an invoice based on the number of declarations identified in the notice.

### Self-reporting model

The SAC charge is administered under a self-reporting model. It is the responsibility of the reporting party to keep records of all SAC declarations associated with goods that have arrived in Australian territory.

Reporting parties are required to maintain their own data and refer to it as evidence to verify or dispute the information in the notice.

The notice will contain summary data for a given quarter following the end of that period. Further data will only be provided during the dispute resolution process and at the discretion of the department.

## Disputing the Notice of Liability

A reporting party may not raise a dispute without verifiable records of its SAC declarations to compare with the department's assessment of SAC declarations liable for the charge.

If this requirement can be met and a reporting party wishes to register a dispute with the department, it must email the department at [SACcostrecovery@aff.gov.au](mailto:SACcostrecovery@aff.gov.au) within 10 business days from the date of the notice.

The party should attach to the email information confirming its assessment of the number of SAC declarations to which the charge should be applied.

- The department will seek to respond within 10 business days, providing a preliminary assessment. Additional information may be requested to support consideration of the dispute. The department may provide a SAC count for each day of the disputed quarter to assist in resolving discrepancies in the data.
- The reporting party will need to respond within 10 business days, confirming whether it agrees or does not agree with the preliminary assessment.
- If the reporting party and the department reach an agreement at this stage, or no response is received within the timeframe, the department will issue an invoice reflecting the revised assessment.

If the dispute is unresolved after this stage, it will be escalated within the department. The reporting party's arguments and data will be considered, and its SAC count may be recalculated. After considering the available information and any further comments from the reporting party, the department will issue an invoice based on either the original or recalculated liability.

*Note.* The reporting party must rely on and provide its own records to challenge the notice. Without this, the department will not provide itemised SAC data. Subsequently, it will consider to what extent further data sharing is needed to resolve the dispute.

## Disputing the Invoice

If a reporting party raises a dispute after it is invoiced for the SAC charge, a different dispute resolution approach will apply.

To dispute the SAC charge liability on an invoice, a reporting party should submit an enquiry through the departmental web page [Online enquiries - DAFF \(agriculture.gov.au\)](https://agriculture.gov.au).

- choose "Paying levies, fees and charges" in the "My enquiry is about" drop down box
- describe your dispute in the "Comments" box, including the Invoice and Notice of Liability reference numbers.

It will still be necessary for the reporting party disputing an invoice to have records of the SAC declarations it has made in a relevant quarter that the department can verify.

Disputes submitted through this webpage will be directed to relevant areas of the department for resolution. Disputing an invoice is likely to be more time consuming than disputing a Notice of Liability.

## Outcome of dispute resolution

Whether a dispute is raised upon receipt of a Notice of Liability or invoice, a reporting party will only ever be charged for the original number of SAC declarations stated on the Notice of Liability, or fewer.

## Penalties for knowingly supplying false or misleading information

A person could be liable to criminal penalty under Division 137 of the *Criminal Code Act 1995* for providing false or misleading information to the department.

## Privacy statement

See the department's [Privacy Policy](#) to learn more about accessing or correcting personal information or making a complaint. Alternatively, email the department at [privacy@aff.gov.au](mailto:privacy@aff.gov.au).

The department has options other than email for secure exchange of data.

## More information

Learn more about [Self-assessed clearances cost recovery](#). We will publish updates via the [Import Industry Advice Notice system](#). For queries, email [SACcostrecovery@aff.gov.au](mailto:SACcostrecovery@aff.gov.au).

## Acknowledgement of Country

We acknowledge the Traditional Custodians of Australia and their continuing connection to land and sea, waters, environment, and community. We pay our respects to the Traditional Custodians of the lands we live and work on, their culture, and their Elders past and present.

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