

Australian Customs Notice 2000 13

REVOKED 3 FEBRUARY 2014 (SEE AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2014/04)

Australian Business Number (ABN); Linking ABNs to Owner Codes

BACKGROUND

As part of the New Tax System, the Government has introduced a single business identifier, the Australian Business Number ("ABN"). It will allow businesses to have a single business identifier for all Commonwealth purposes. The system will be available to State, Territory and local government bodies to facilitate use of a single identifying number for dealings with government at all levels.

Customs will introduce the use of the ABN into the COMPILE system from 1 July 2000.

ABN Format

The ABN is an eleven digit number. If a branch of an entity is registered by the Australian Taxation Office (ATO) as a GST branch, the branch will also be allocated a three digit trailer to the ABN, known as a Client Activity Centre (CAC).

COMPILE

The COMPILE system currently uses an owner code as the means of identifying importers. The owner code will continue to be used by COMPILE for internal processing, but importers will be required to quote their ABN on Customs entries for identification purposes. Importers will not be able to defer GST on imported goods unless they quote their ABN on the import entry.

Linking ABNs to Owner Codes

In order to enable importers to use their ABN on COMPILE entries, ABN holders will be required to link their ABN to their existing or new owner code. An ABN can only be linked to an owner code on a strict one-to-one basis.

COMPILE users will be able to establish this link through the COMPILE COS File. Users should display an owner code record from the COS File and input the appropriate ABN in the new ABN field. The name and address fields must be blanked out.

New importers will create an owner code record as they do now and will include their ABN at the same time. The system will create a new owner code linked to the ABN. The name and address fields do not have to be provided.

When the link is made, COMPILE will ensure that the ABN is valid and has not been linked to another owner code. COMPILE will then transfer the ABN name and address from the ABN File to the COS File record.

A CAC does not need to be entered unless the entity is registered as a GST branch, in which case the input of a CAC is mandatory.

Changing Links

Users should be aware that once an ABN has been linked to an owner code it will be locked in. The link can only be changed by contacting the Customs User Liaison section. The User Liaison section will require a letter from the importer detailing the owner code and ABN that they wish to use.

Timing of Changes

The link facility is being introduced well in advance of 1 July 2000 to enable COMPILE users sufficient preparation time to determine their clients ABNs and establish the owner code links.

COMPILE users should endeavour to undertake the following tasks prior to 1 July 2000:

- determine all their clients' ABNs
- determine all their clients' owner codes
- select the appropriate client owner code in consultation with the client
- use the COS File to link clients' ABNs to appropriate owner codes

The more links that users are able to make prior to 1 July 2000, the less impact there will be to users' work process flow when the Tax Reform changes are introduced on 1 July 2000. In addition adverse effects on the performance of the COMPILE system will be minimised.

Import Entries

When creating an import entry, importers will quote their ABN and the COMPILE system will establish the owner code by virtue of its link. Importers who are not entitled to an ABN will continue to utilise the owner code system.

Details regarding the preparation of import entries will be published at a later date.

CONTACTS

For further information regarding the introduction of the ABN contact the following:

- for the COMPILE and EDIFICE systems contact **Ray Carter on (02) 6275 6423**
- for ABNs contact **ATO's Business Tax Reform Infoline on 13 24 78.**

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For the Chief Executive Officer
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