



DEPARTMENT OF HOME AFFAIRS NOTICE

No. 2018/15

Goods and Services Tax on low value imported goods – Claiming a GST refund

This notice should be read in conjunction with Department of Home Affairs Notices 2018/13 and 2018/14.

From 1 July 2018, goods with a customs value of AUD1,000 or less (low value goods) may attract the Goods and Services Tax (GST) at point of sale if imported from overseas by consumers in Australia.

Ensuring accurate reporting on import documentation and in the Integrated Cargo System will assist in preventing double taxation at the border, this includes:

- Vendor ID (GST registration number),
- Importer ID (importer's Australian Business Number), and
- where applicable, a GST-paid exemption code to identify when GST has been paid at the point of sale.

Where the GST-paid exemption code is not used on import documents, and GST is charged again on the low value good at the border, refunds must be sought from the vendor. Refunds will not be available from the Department of Home Affairs, Australian Taxation Office, transporter or brokerage service.

To seek a refund of GST, consumers will need to provide a receipt or import declaration advice to show that they have paid GST at the border. Vendors will need to ensure that any refunds of GST are reported through the adjustment process when remitting GST to the ATO.

In addition, the GST rules that apply to goods returned in Australia's domestic market also apply for returned low value imported goods. This means that if a consumer returns the goods to the vendor, and is provided a refund, they are also entitled to a refund of the GST from the vendor.

Further information for consumers is available on the ATO website at www.ato.gov.au/AusGST.

[signed]

Andrew Tankey
A/g Assistant Secretary
Customs and Border Revenue Branch
4 May 2018