



Changes to GST on low value imports: what it means for you

RCB Wealth Advisors

GST on low value goods imported into Australia commence 1 July 2018.

Low value imported goods are physical goods, excluding tobacco, tobacco products or alcoholic beverages, with a customs value of AUD\$1,000 or less.

From 1 July, overseas businesses that sell these goods to consumers in Australia will need to register for GST if they meet the \$75,000 GST registration threshold, collect the GST on sales and remit the GST to the ATO.

This change also means that Australian based retailers that drop-ship goods will need to charge GST from 1 July.

If you're an Australian GST-registered business you should not be charged GST when purchasing these goods for your business use if you provide your supplier:

- your ABN and
- a statement that you are registered for GST.

If you're charged GST incorrectly, speak to your supplier. Note that not all receipts that have GST applied will be tax invoices. They will need to contain an ABN to be considered a tax invoice. Overseas suppliers may be registered in the simplified GST system and have an ARN instead of an ABN.

If you have any further queries, please contact your RCB Advisors team member.

Source: Australia Taxation Office

[https:](https://)

//www.ato.gov.au/Business/Large-business/In-detail/Business-bulletins/Articles/Changes-to-GST-on-low-value-items-from-1-July-2018?utm_source=exacttarget&utm_medium=email&utm_term=All%20Subscribers&utm_content=Business%2fIn-detail%2fBusiness-bulletins%2fArticles%2fChanges-to-GST-on-low-value-items-from-1-July-2018&utm_campaign=CPA+Tax+News+ed+22+14+June_14-June-2018

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