



GST registration for non-resident businesses

Options for non-resident businesses that need to register for Australian goods and services tax (GST).

Simplified GST registration

How non-resident businesses can register, lodge and pay using simplified GST registration.

Standard GST registration

How non-resident businesses can register, lodge and pay using standard GST registration.

Standard GST-only registration

This may suit you if you are a non-resident and you need to claim GST credits for Australian GST that has been paid.

QC 105493

Simplified GST registration

How non-resident businesses can register, lodge and pay using simplified GST registration.

Last updated 11 September 2025

What is simplified registration

Simplified GST registration is for non-resident businesses – including merchants, electronic distribution platform (EDP) operators and goods redeliverers who:

- don't need an Australian business number (ABN)
- make sales connected with Australia
- make sales of imported services and digital products to [Australian consumers](#)
- make sales of low value imported goods (A\$1,000 or less) to [consumers](#)
- want to electronically register, report and pay quickly and easily
- don't need to claim GST credits (including credits for taxable importations).

It provides secure access for non-residents using our Online services for non-residents. This allows you to register, lodge and pay GST to meet your obligations.


By registering, you elect to be a limited registration entity and aren't entitled to an ABN or to claim GST credits for purchases.

Simplified GST registration means you:

- use an Australian reference number ([ARN](#))
- must lodge your GST returns and pay GST quarterly
- can pay electronically
- don't have to prove your identity
- can't issue tax invoices
- can't claim GST credits.

How to register

To register, you need to:

- create an [AUSid](#) account – sign up and create a password to securely access Online services for non-residents
- register for simplified GST – complete online registration and create an [Online services for non-residents](#)  account using your AUSid and password.

Once you register, we send you an ARN. We use this unique 12-digit identifier to identify you in our systems. You may also use it as an identifier on invoices and customs documentation.


Accessing your simplified GST account

To access your account:

1. From the **Login** drop-down menu, select **Non-resident** and select **Login**.
2. Enter your AUSid username.
3. Follow the instructions to open AUSid to accept the authentication request.
4. Enter your AUSid password.

Lodge using simplified GST

You lodge your simplified GST return online at the end of each quarter:

1. Log in to [Online services for non-residents](#) .
2. Enter your AUSid details.
3. Select **ARN**.
4. Select **Lodge GST return**.

Complete these 2 labels in Australian dollars:

- *Total Australian taxable sales* (excluding GST) – take into account any refunds or [adjustments you have made in the quarter](#)
- *GST payable* (10% of total Australian taxable sales) – if the total GST payable is less than 10% of your total sales, select one of the reasons from the drop-down menu.

Don't include GST-free sales, input taxed sales or sales made to Australian GST registered businesses if you haven't charged them GST.

Find your quarterly [due dates for lodging and paying your BAS](#).

Pay using simplified GST

You must pay your GST quarterly by the [payment date](#). The quickest and easiest way is with SWIFT or credit/debit card.

When you [pay us](#), convert the amount of GST to Australian dollars.

You need to pay the full GST amount owing and any card payment fees, bank handling and exchange fees.

Make sure you provide the correct unique payment reference number (PRN) in the reference field every time you pay.

Amend using simplified GST

You can amend a previously lodged simplified GST return.

To amend on your next return, the amendment must be within [time limits](#) and [value limits](#) as outlined in [Correcting GST errors](#).

To amend a previous simplified GST return, either:

- contact us via email at InternationalGST@ato.gov.au
- [write to us](#) and fax to
 - **1300 337 921** (within Australia)
 - **+612 7922 4002** (outside Australia).

Your request must contain the following details:

- your name and ATO reference number (ARN)
- [3 details](#) from your simplified GST registration
- your registered business name with the ATO (if known)
- details of the authorised contact making the declaration, including their full name, position and the tax period to be amended
- the particulars of the amendment, including the new GST payable amount, expressed in Australian currency and whole dollars

- the reasons for the amendment.

Declaration requirements

If your lodgment relates to your own personal tax affairs, then you must declare that the information is true and correct.

If you're lodging as an authorised agent on behalf of your client, then you must make the following declarations:

- This document has been prepared in accordance with information supplied by the entity.
- I have received a declaration from the entity stating that the information provided to me is true and correct.
- I am authorised by the entity to give this document to the Commissioner of Taxation.

To lodge this declaration by fax or mail, you will need to provide in writing the listed declarations above with your signature in paper form.

You can [write to us](#) or fax it to:

- **1300 337 921** (within Australia)
- **+612 7922 4002** (outside Australia).

If you contact us via email, it must be from the email address that you provided [when you registered](#), and this will satisfy the signature requirements.

Authorised contacts

If you are registered for simplified GST, work out how to:

- [add authorised contacts](#)
- [link authorised contacts](#)
- [remove an authorised contact](#)

Add authorised contacts

Adding an authorised contact allows that person to make enquiries on behalf of your business.

Each authorised contact who is given online access needs a separate AUSid installed on their own computer before logging on.

You can have up to 20 authorised contacts for each account and we recommend that you have multiple contacts. To add new authorised contacts:

1. From the **Login** drop-down menu, select **Non-resident** and select **Login**
2. Enter your AUSid and keep the AUSid screen open when accessing *Online services for non-residents*
3. Go to **Manage details**
4. Scroll down to **Authorised contacts** and select **Add new authorised contacts**
5. Check the declaration box and select **Save**.

To give authorised contacts access to your account:

1. Scroll down to **Access to a simplified GST account** and select **Add**.
2. Answer **Does the new user have an AUSid?** If you select **No**, the system won't generate an authorisation code.
3. Check the declaration box and **Generate authorisation code**.
4. Give the new user their unique authorisation code, which is **only valid for 4 hours**.

If you have more than one ARN, you need to generate separate authorisation codes for each ARN and each individual contact. You must then log out so the authorised contact can use the system.

Link authorised contacts

The new authorised contact should link their AUSid to your simplified GST account, which they do by:

1. From the **Login** drop-down menu, select **Non-resident** and select **Login**.
2. Select **Enter Authorisation code** under the Login button.
3. Log in in with your AUSid details and select **Continue**.
4. Enter their authorisation code and select **Continue**.

Remove an authorised contact

To remove an authorised contact:

1. From the **Login** drop-down menu select **Non-resident**, then **Login**.
2. Log in with your AUSid.
3. Go to the **Manage details** tab.
4. Scroll down to **Authorised contacts** and select **Remove the contact**.
5. Check the declaration box and select **Save**.

Issues with your AUSid

If you experience problems with your AUSid account, email auidsupport@ato.gov.au and include:

- the date and time when the error occurred
- details of the error code or screen message
- screen shots (if possible).

Before we can discuss your simplified GST account with you, we need to establish we are dealing with an authorised contact. To help us do this, include:

- your ARN
- your business name
- your first and last names
- the registered AUSid email or username
- [3 details](#) from your simplified GST registration.

If you can't add a new authorised contact, also include the AUSid user's details.

Proof of record ownership

Before we can discuss your account or make amendments to your lodgments, we need to establish proof of record ownership. You will need to provide 3 details from your registration in any correspondence to us. This can include your:

- address
- reference number from an ATO generated letter
- date of registration
- payment details (amount and payment date).

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Standard GST registration

How non-resident businesses can register, lodge and pay using standard GST registration.

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What is standard registration

Standard GST registration is for non-resident businesses that:

- are entitled to or have an Australian business number (ABN)
- make sales connected with Australia
- want to issue tax invoices
- want to claim GST credits.

In the standard GST system, you must:

- register for an ABN
- prove your identity
- lodge your business activity statement (BAS) and pay GST monthly or quarterly.

You cannot lodge electronically from outside Australia and may need to engage an Australian registered tax agent.

How to register

To register for standard GST you need to check if you need to apply for an ABN, or if you already have one.

If you need to apply for an ABN

Go to the Australian Business Register and apply for an [ABN for businesses outside Australia](#). The ABN application will also ask if you want to register for GST.

As a non-resident, you need to give [additional proof of identity](#) when you apply for an ABN, which may increase the processing time.

If you already have an ABN

If you already have an ABN, you can register for standard GST:

- by [contacting us](#)
- through your Australian [registered tax agent or BAS agent](#).

We'll notify you in writing of your GST registration details, including the date your registration is effective.

If you sell goods and services into Australia, [GST may apply](#).

Lodge using standard GST

When you lodge, convert the amounts reported to Australian dollars.

The best way to lodge your BAS is through an Australian registered tax or BAS agent. They can lodge on your behalf and view BAS and reminder messages. Find the [due dates for lodging and paying your BAS](#).

You can't lodge electronically using Online services for business as this is only available to Australian resident businesses.

Pay using standard GST

Your payment reference number (PRN) is your unique reference that ensures your payment is credited to the correct account. A PRN can also be called an EFT code.

When you [pay us](#), convert the amount of GST to Australian dollars.

You need to pay the full GST amount owing **and** any card payment fees, bank handling and exchange fees.

QC 67372

Standard GST-only registration

This may suit you if you are a non-resident and you need to claim GST credits for Australian GST that has been paid.

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Standard GST-only registration may suit you if you:

- are a non-resident with a business or enterprise outside Australia
- want to claim GST refunds for Australian GST that has been paid.

Eligibility

If you're a non-resident business outside of Australia, you may be entitled to claim Australian GST you have paid. To claim, you need to register for standard GST-only registration and lodge your claim on your GST return that forms part of an activity statement.

This option is only available if you are:

- not making supplies connected with Australia
- only running your enterprise from outside Australia.

Register for standard GST-only

You can register for standard GST-only:

- online by using the Australian business number (ABN) application process
- by completing a paper form by [contacting us](#)
- through your registered Australian tax agent.

When registering online using the [ABN application for businesses outside Australia](#) 

- at the question 'Will your activities be carried out in Australia?', select **No**
- at the question 'Are you making supplies connected with the Indirect Tax Zone?', select **No**
- at the question 'Are you applying for GST-only registration?', select **Yes**.

To apply for GST-only registration, you must give the following evidence:

- documents to show you are registered with an equivalent corporate, market or financial regulator in your country of origin
- a letter issued by a revenue authority of a comparable tax regime as Australia stating you exist on their records and carry on an enterprise.

We will notify you of the outcome of your application. If your application is successful, we will advise you in writing:

- of your GST registration number
- that you must lodge quarterly
- of your GST reporting method.

Your GST return will allow you to claim GST credits and will form part of an activity statement that is issued towards the end of each quarter for you to complete and send back to us.

See also

- [Copies of identity documents for applicants outside Australia](#)
- [Applying for an ABN](#) 

Lodge with standard GST-only registration

The best way to lodge your GST return is through an Australian registered tax or BAS agent. They can lodge on your behalf and view BAS and reminder messages.

A non-resident business that is registered for standard GST-only can't lodge electronically using Online services for business as this is only available to Australian resident businesses.

If you choose not to use an Australian registered tax or BAS agent, we will send you a paper activity statement to complete and send back to us.

To complete your lodgment you use the [simpler BAS reporting method](#) and include your GST credit claim in label **1B** GST on purchases.

For more information, see [Due dates for lodging and paying your BAS](#).

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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