

GSTR 2003/15A1 - Addendum - Goods and services tax: importation of goods into Australia

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Addendum

Goods and Services Tax Ruling

Goods and services tax: importation of goods into Australia

This Addendum amends Goods and Services Tax Ruling GSTR 2003/15 to:

- take account of changes to the *A New Tax System (Goods and Services Tax) Act 1999* made by the *Tax Laws Amendment (2010 GST Administration Measures No.3) Act 2010* relating to international transport. These amendments apply to supplies that are made on or after 1 July 2010, but not to supplies of services to the extent that the supplies relate to a taxable importation made before 1 July 2010;
- take account of changes to Schedule 4 to the *Customs Tariff Act 1995* contained in the *Customs Tariff Amendment (Schedule 4) Act 2012* which took effect on 1 March 2013;
- update terminology to be consistent with the *Customs Act 1901*, for example 'import declaration' instead of 'customs entry'; and
- update the Date of Effect section.

GSTR 2003/15 is amended as follows:

1. After paragraph 8

Insert:

8A. A reference to 'international transport', unless otherwise stated, should be read as a reference to the transport of goods:

- from a place outside Australia to the place of consignment in Australia; or
- from a place of export to a place outside Australia.^{1A}

^{1A} Section 195-1

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2. Date of Effect

Omit paragraphs 10 and 11; substitute:

10. This Ruling applies both before and after its date of issue. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

3. Paragraph 15

Omit the second sentence; substitute: 'The value of the taxable importation is essentially the value of the goods plus the costs of bringing the goods to Australia, including insurance, together with the costs of certain loading or handling and other services,^{2A} plus customs duty and wine tax (if any).'

4. Paragraph 16

Omit the first sentence, substitute 'GST on a taxable importation is usually paid to the Australian Customs and Border Protection Service (ACBPS) before goods are released from Customs control.'

5. Paragraph 18

Omit 'Customs', substitute 'the ACBPS'.

6. Paragraph 20 (heading)

In the heading omit 'Customs'; substitute 'ACBPS'.

7. Paragraph 20

Omit the paragraph, substitute:

20. The Customs Act requires imported goods to be entered for home consumption or warehousing. The 'owner' of the goods must provide ACBPS with specific information in a specified format (the 'import or warehouse declaration'). If goods are entered for home consumption, the 'owner' must pay any customs duty to ACBPS at the time of entry of the goods.

8. Paragraph 22

Omit 'Customs entry', substitute 'import declaration'.

^{2A} Paragraph 13-20(2)(ba) sets out the conditions to be satisfied in order for costs of loading or handling and other services to be included into the calculation of the value of the taxable importation.

9. Paragraph 23

- (a) In the first sentence, omit 'entry', substitute 'customs'.
- (b) In the second sentence, omit 'Customs entries'; substitute 'import declarations'.

10. Paragraph 24

- (a) In the first sentence omit 'Customs entries'; substitute 'Import declarations'.
- (b) In the first sentence omit 'entered'; substitute 'lodged'.
- (c) In the last sentence omit 'Customs hold', substitute 'The ACBPS holds'.
- (d) In the last sentence omit 'entry'; substitute 'declaration'.

11. Paragraph 25

In the first sentence omit 'Customs entries', substitute 'import declarations'.

12. Footnote 6

Omit the footnote, substitute:

⁶ As per paragraph 68(1)(e) and (f) of the Customs Act, an import declaration is not required for goods (other than prescribed goods) consigned through the Post Office or other than by post for most consignments with a value not exceeding \$1,000 or such other amount as is prescribed.

13. Paragraph 28

Omit the paragraph, substitute:

28. You make a taxable importation if you enter goods imported into Australia for home consumption (within the meaning of the Customs Act).⁸

14. Paragraphs 30 and 31

Omit all references to 'entry'; substitute 'declaration'.

15. Paragraph 32

Omit the second and third sentences, substitute 'While the 'owner' can lodge the import declaration itself, it is more likely that a licensed customs broker is engaged to prepare the import declaration on behalf of the 'owner'. In either case, the import declaration is made in the name of the 'owner' and, if it is a taxable importation, it is the owner that makes the taxable importation and is liable for GST.'

16. Footnote 11

- (a) Omit '71A(6) and 71A(7)', substitute '71A(7) and 71A(8)'.
- (b) Omit 'entry'; substitute 'import declaration'.

17. Paragraph 35

Omit all references to 'entry form'; substitute 'import declaration'.

18. Paragraph 36

In the last sentence, omit 'entry is made'; substitute 'import declaration is lodged'.

19. Footnote 12

Omit all references to 'entry'; substitute 'import declaration'.

20. Paragraph 40

Omit the paragraph; substitute:

40. A non-resident entity makes a taxable importation *through* an Australian resident agent where the non-resident appoints the agent to lodge the import declaration and the resident agent is entered as 'owner' on the import declaration. As noted in paragraph 33, an agent may be the 'owner' for import declaration purposes.

21. Paragraph 41

Omit the second sentence; substitute 'This is to be contrasted with the common situation where a customs broker merely facilitates the process on behalf of an 'owner', but the broker is not shown as 'owner' on the import declaration.'

22. Paragraph 44

Omit the second sentence; substitute 'The value of a taxable importation is the sum of the customs value of the goods, the amount paid or payable for the international transport, insurance for the transport, certain loading or handling and other services^{18A} plus any customs duty and wine tax.¹⁹'

23. Paragraph 45

Omit the first two references to 'Customs' in the paragraph and substitute 'ACBPS'.

24. Paragraph 48

In the second sentence, omit 'goods through Customs'; substitute 'the goods for home consumption'.

25. Subparagraph 49(b)

At the end of subparagraph 49(b), insert 'for home consumption'

26. Paragraph 58

In the first sentence, omit 'an'.

27. Footnote 26

- (a) Omit 'or transshipment'.
- (b) Omit 'customs entries'; substitute 'warehouse declarations'.

28. Paragraph 63

Omit the first sentence, substitute 'First, an entity that enters warehoused goods (within the meaning of the Customs Act) for home consumption that have been imported by another party, is treated under section 114-25 as having imported the goods for the purposes of Division 15.'

29. Paragraph 67

In the first sentence omit 'entry for home consumption'; substitute 'import declaration'.

^{18A} Paragraph 13-20(2)(ba) sets out the conditions to be satisfied in order for costs of loading or handling and other services to be included into the calculation of the value of a taxable importation.

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30. Paragraph 68

Omit the last sentence; substitute 'However, an importation is not made through a customs broker as resident agent where the customs broker merely prepares and lodges the import declaration for a non-resident who is named as the owner on the declaration.'

31. Paragraph 73

In the first sentence, omit 'home consumption,³² or for warehousing or transshipment (within in the meaning of the Customs Act)'; substitute 'home consumption,³² or for warehousing (within the meaning of the Customs Act).'

32. Footnotes 32 and 33

Omit the year '2000'; substitute '2010'.

33. Paragraph 95

Omit the paragraph; substitute:

95. The second requirement for a taxable importation is that goods are entered for home consumption. This is achieved by the lodgement of an import declaration in the Integrated Cargo System (ICS) provided by the ACBPS.⁴⁷ An import declaration is the specified format in which ACBPS requires information to be provided in respect of imported goods. When it is processed and approved, the import declaration allows the goods to be removed from Customs control. Imported goods can be entered for home consumption on an import declaration or entered for warehousing using a warehouse declaration. Only entries for home consumption using an import declaration are relevant for the purposes of section 13-5.

34. Paragraph 97

In the third sentence, omit 'entry for home consumption'; substitute 'import declaration'.

35. Footnote 47

Omit 'subsection 71A(6) and 71A(7)', substitute 'subsections 71A(7) and 71A(8)'.

36. Paragraph 99

In the second sentence omit 'entry'; substitute 'declaration'.

37. Paragraph 100

Omit the first sentence; substitute 'GST is not payable when goods are entered for warehousing.'

38. Paragraph 102

Omit all occurrences of 'entry'; substitute 'import declaration'.

39. Paragraph 103

In the second sentence, omit 'entry'; substitute 'import declaration'.

40. Paragraph 104

(a) Omit the second sentence; substitute 'If an agent is authorised to undertake entry for home consumption of the imported goods on behalf of a principal (thereby binding the principal to the legal effects of that transaction), the principal is the entity that makes the taxable importation, not the agent.'

(b) In the last sentence, omit all occurrences of 'entry'; substitute 'import declaration'.

41. Paragraph 105

(a) In the first sentence, omit 'entries through'; substitute 'import declarations made using'.

(b) Omit all occurrences of 'entry'; substitute 'import declaration'.

42. Paragraph 107

Omit the second sentence; substitute 'The value of the taxable importation is the customs value of the goods plus the cost of bringing those goods to Australia (including insurance), plus the cost of certain loading or handling and other services^{52A} together with the customs duty and wine tax (if any).'

43. Paragraph 115

In the last sentence, omit 'Customs'; substitute 'ACBPS'.

^{52A} Paragraph 13-20(2)(ba) sets out the conditions to be satisfied in order for costs of loading or handling and other services to be included into the calculation of the value of a taxable importation.

44. Paragraph 118

Omit the last sentence; substitute 'For example, certain imported food⁵⁷ entered for home consumption or goods entered for warehousing are not taxable importations.'

45. Paragraph 137

In the third sentence, omit 'for home consumption, for warehousing or for transshipment'; substitute 'for home consumption or for warehousing'.

46. Paragraph 141

Omit the last sentence; substitute 'In the context of a taxable importation under section 13-5, the importation process includes the physical importation of the goods and the release from Customs control after lodgement of an import declaration.'

47. Paragraph 145

- (a) In the first sentence, omit 'entry'; substitute 'import declaration'.
- (b) In the fourth sentence, omit '2000'; substitute '2010'.
- (c) In the last sentence, omit 'DDU'; substitute 'DAP'

48. Paragraph 147

- (a) In the first sentence, omit 'entry', substitute 'declaration'.
- (b) In the second sentence, omit 'entry', substitute 'import declaration'.

49. Footnote 64

Omit '2000', substitute '2010'.

50. Footnote 66

Omit the footnote; substitute:

⁶⁶ In Australia, customs formalities must generally be completed in respect of imported goods before they are released from Customs control. This means DAP contracts, in the strict sense of the ICC guidelines, cannot be effected in Australia. Therefore, where the parties intend for the seller to deliver goods to the buyer's premises, but for the buyer to pay the GST to ACBPS on the import declaration, the seller may agree to complete the customs formalities on behalf of the buyer. The buyer would then reimburse the seller for the cost of completing the formalities as well as any

duty and GST paid. A buyer, by entering into a contract to buy goods that are located outside Australia, where the clearance from customs control that allows the goods into Australia is attended to by the buyer or on the buyer's behalf, is the importer of the goods. Ideally, the customs clearance arrangements should be set out clearly in the contract of sale.

51. Paragraph 148

(a) In the first sentence, omit 'entry of'; substitute 'import declaration for'.

(b) In the second sentence, omit 'entry', substitute 'import declaration'.

52. Paragraph 151

(a) In the first sentence, omit 'entry for home consumption', substitute 'import declaration'.

(b) In the second sentence, omit 'entry', substitute 'import declaration'.

53. Paragraph 154

Omit the third sentence; substitute 'If a purchaser wishes to take the goods out of Customs control, it must enter them for home consumption ex-warehouse on an import declaration.'

54. Paragraph 162

Omit '*entry for home consumption*', substitute '*import declaration*'.

55. Paragraph 168

In the fourth sentence, omit 'entry for home consumption'; substitute 'import declaration'.

56. Paragraphs 169 and 170

Omit all occurrences of 'entry'; substitute 'import declaration'.

57. Paragraph 175

In the second sentence, omit 'entry for home consumption'; substitute 'import declaration'.

58. Paragraph 182

Omit the third fourth, fifth, sixth, seventh, eighth and ninth sentences; substitute '*In particular, subsection 9-25(1) and paragraph 9-25(3)(a) do not apply to make the supply connected with Australia because Mining Co, as the recipient, is the importer of the goods.*^{68A}'

59. After paragraph 187

Insert:

187A. If, though, Korean Co were to make the taxable importation by entering the goods for home consumption, for instance if the contract with Hardy Co was on DDP terms, the supply of the equipment by Korean Co to Hardy Co would be a taxable supply. This supply would be connected with Australia under subsection 9-25(3), because the supply involves the goods being brought to Australia and the supplier, Korean Co, imports the goods. The supply by Hardy Co to Mining Co would be a supply connected with Australia under subsection 9-25(1) as that supply by Hardy Co is made wholly within Australia.

60. Paragraph 191

(a) In the second sentence, omit 'warehoused goods'; substitute 'goods that are warehoused'.

(b) In the third sentence, omit 'entry'; substitute 'import declaration'.

61. Paragraph 193

In the second sentence, after the words 'home consumption'; insert 'on an import declaration'.

62. Paragraph 197

In the first sentence, after the words 'the entry', insert 'for home consumption'.

63. Paragraph 201

In the first sentence, omit 'entry for home consumption'; substitute 'import declaration'.

^{68A} Refer to paragraph 49 and 129 of GSTR 2000/31.

64. Paragraph 210

- (a) In the second sentence, omit 'customs entry form', substitute 'import declaration'.
- (b) In the third sentence, omit 'entry form', substitute 'import declaration'.

65. Paragraph 211

- (a) In the first sentence, omit 'entry for home consumption'; substitute 'import declaration'.
- (b) In the fourth and fifth sentences, omit 'entry', substitute 'import declaration'.

66. Paragraph 212

- (a) In the fifth sentence, omit 'entry', substitute 'declaration'.
- (b) In the sixth sentence, omit 'entries', substitute 'declarations'.

67. Paragraph 216

In the second sentence, omit 'customs entry', substitute 'import declaration'.

68. Paragraph 218

In the second last sentence, omit '*entry*', substitute '*import declaration*'.

69. Paragraph 224

In the second sentence, omit 'home consumption⁷⁸ or for warehousing or transhipment.'; substitute 'home consumption⁷⁸ or for warehousing.'

70. Paragraph 226

In the heading for the paragraph omit 'an'.

71. Footnotes 78 and 79

Omit '2000', substitute '2010'.

72. Paragraph 230

Omit paragraph (b); substitute:

- (b) you enter the goods for home consumption.

73. Paragraph 233

- (a) In the last sentence, insert 'particular' before the first occurrence of 'goods'.
- (b) In the last sentence, omit the second occurrence of 'customs'.

74. Paragraph 238

In the first sentence, omit a space after '114,'.

75. Paragraph 243

Omit the first sentence, substitute 'Paragraph 42-5(1A)(a) allows the importation of containers covered by item 22 in Schedule 4 to the *Customs Tariff Act 1995* to be a non-taxable importation where the containers, after having been used to import goods, are exported without being put to any further use.'

76. Paragraph 258

Omit the second sentence, substitute 'Subsection 13-20(2) provides that the value of the taxable importation is the sum of: the customs value of the imported goods; the cost of the international transport of the goods; the insurance for the transport of the goods; the cost for a supply to which item 5A in the table in subsection 38-355(1) applies,^{93A} and any customs duty⁹⁴ or wine tax payable.'

77. Paragraph 261

Omit the definition in the paragraph; substitute:

... the transport of the goods from a place outside Australia to their place of consignment in Australia.

78. Paragraph 262

Omit the paragraph, substitute:

261A. International transport can include the transport of the goods that occurs both outside and within Australia.

^{93A} Item 5A in the table in subsection 38-355(1) applies to the following costs: loading or handling of goods, the international transport of which is covered by item 5, during the course of the international transport; the supply of a service, during the course of the international transport of goods covered by item 5, that facilitates the international transport. Paragraph 13-20(2)(ba) includes these amounts in the value of a taxable importation to the extent they are not a tax, fee or charge to which subsection 81-5(2) applies or not already included in amounts under paragraphs 13-20(2)(a) or (b).

262. The cost of certain services of loading or handling of goods in Australia or for certain services that facilitate the international transport of the goods^{94A} in Australia is included in the calculation of the value of the taxable importation of a good. However, the supply of those services as well as transport services beyond the 'place of consignment' may be a separate taxable supply made by the service provider.

79. Paragraph 263

Omit the paragraph; substitute:

263. 'Place of consignment' is also defined in section 195-1 to mean:

- (a) if the goods are posted to Australia - the place in Australia to which the goods are addressed; or
- (aa) if the supplier of the goods is to deliver the goods in Australia – the place in Australia to which the goods are to be delivered under the contract for the supply of the goods; or
- (ab) if:
 - (i) neither paragraph (a) nor (aa) applies; and
 - (ii) the goods are to be transported into Australia by an entity supplying a transport service to an entity that is to import the goods into Australia;the place in Australia to which the goods are to be delivered under the contract for the supply of the transport service; or
- (b) in any other case - the port or airport of final destination as indicated on the transportation document.

80. Paragraph 267

Omit the paragraph; substitute:

267. In effect the total cost of transporting goods from an overseas supplier's premises to the consignee's premises in Australia is, with some notable exceptions (such as low value imports), subject to GST through the operation of Divisions 9 or 13 of the GST Act. Transport costs incurred before goods arrive at the place of consignment are generally included in the value of a taxable importation (refer to subsection 13-20(2)). The supply of services that form part of the value of a taxable importation are generally not subject to GST. To the extent that a supply involves transporting the

^{94A} Paragraph 13-20(2)(ba) sets out the conditions to be satisfied in order for costs of loading or handling and other services to be included in the calculation of the value of a taxable importation.

goods beyond the place of consignment in Australia, the supply is a taxable supply if the requirements of section 9-5 are met.

81. Paragraphs 269 and 270

Omit the paragraphs; substitute:

269. *A Swiss bicycle store sells and agrees to deliver several bicycle frames to a buyer in Horsham, Victoria. Global Transporters, a non-resident that has no presence in Australia, is contracted by the Swiss seller to transport the frames to Horsham. The services that are performed in Australia are subcontracted by Global Transporters to Freight Forwarder, a local contractor. Freight Forwarder transports the bicycle frames from Melbourne Port to Horsham.*

269A. *In relation to the import of goods, 'international transport' is defined under section 195 to be the transport of goods from a place outside of Australia to their place of consignment in Australia. In this case, the place of consignment is Horsham under paragraph (aa) of the 'place of consignment' definition in section 195-1. Therefore, the international transport of the goods is from Switzerland to Horsham.*

269B. *The supply by Global Transporters to the Swiss seller is GST-free^{96A} as it is a supply of international transport from a place outside Australia to the place of consignment. Global Transporters is the entity that supplied the transport to Australia.^{96B} Any supplies by Global Transporter of loading, handling or other services that facilitate the international transport of the bicycle frames are also GST-free.^{96C}*

269C. *The supply of the Australian transport by Freight Forwarder to Global Transporters is GST-free. The transport from Melbourne Port to Horsham forms part of the international transport of the bicycle frames^{96D} and is made to a non-resident (Global Transporters) who is not in Australia when the supply of the transport is done.^{96E} Any supplies by Freight Forwarder of loading, handling or other services that are supplied to Global Transporter that facilitate the international transport of the bicycle frames during the Australian portion of the transport are also GST-free.^{96F}*

^{96A} Item 5 of the table in subsection 38-355(1).

^{96B} Paragraph 38-355(2)(b).

^{96C} Item 5A of the table in subsection 38-355(1) and paragraph 38-355(2)(b).

^{96D} Item 5 of the table in subsection 38-355(1).

^{96E} Paragraph 38-355(2)(a).

^{96F} Item 5A of the table in subsection 38-355(1) and paragraph 38-355(2)(a).

269D. Under subparagraph 13-20(2)(b)(i), the value of the taxable importation includes the amount paid or payable for the international transport of the goods to their place of consignment in Australia. In this instance, the amount charged by Global Transporters to the Swiss seller would be the amount paid or payable for the international transport, as this amount includes the total cost of transport from Switzerland to Horsham. However, subparagraph 13-20(2)(b) does not include any amounts that are already included in the customs value of the goods under paragraph 13-20(2)(a). The domestic transport of the goods within Switzerland would be included in the customs value.

270. Additionally, under paragraph 13-20(2)(ba), the value of the taxable importation includes the amount paid or payable for the supply of loading, handling or other services that facilitate the GST-free international transport under item 5A of the table in subsection 38-355(1). However, paragraph 13-20(2)(ba) does not include any amounts that are already included under paragraphs 13-20(2)(a) or (b).

82. Paragraph 271

Omit the first sentence; substitute 'It is common for the cost of international transport, insurance and other services to be expressed (and often paid for) in a foreign currency.'

83. Paragraph 272

Omit the paragraph; substitute:

272. In some cases the amount paid or payable by an importer for international transport, insurance and other services covers a number of shipments. Subsection 13-20(3) provides for the Commissioner to determine the way in which these costs are apportioned over the shipments.

84. Footnote 99

Omit 'Paragraph 13-20(3)(b)'; substitute 'Subparagraph 13-20(3)(c)(i)'.

85. Paragraph 276

(a) In the second sentence, omit 'the Australian Customs Service', substitute 'Customs'.

(b) Omit the last sentence; substitute 'The amount paid or payable for the international transport of the goods to their place of consignment in Australia and the amount to insure the goods for that transport, together with the amount paid or payable for certain loading or handling and other services^{103A} are also included in the value of taxable importation, as well as any customs duty payable.¹⁰⁴'.

86. Footnote 104

After 117-5(1)(b); insert: ', 117-5(1)(ba)'.

87. Paragraph 283

Omit the first sentence; substitute 'The provision for deferral of payment of GST allows registered businesses, subject to conditions outlined below, to defer GST normally payable when goods are entered for home consumption on an import declaration.'

88. Paragraph 292

(a) In the second and third sentences, omit 'entry for home consumption', substitute 'import declaration'.

(b) In the last sentence, omit 'customs entry' and substitute 'import declaration'.

89. Footnote 116

Omit 'where there is no entry', substitute 'that are not entered'.

90. Paragraph 306

In the first sentence, omit a space after the word 'retains'.

91. Paragraph 319

In the second sentence, omit '*entry for home consumption*', substitute '*import declaration*'.

92. Detailed Contents List

In the detailed contents list:

Omit:

| | |
|--|-----|
| Customs and importations | 20 |
| <i>Taxable importations without an entry for home consumption – Division 114</i> | 226 |

Insert:

^{103A} Paragraph 117-5(1)(ba) sets out the conditions to be satisfied in order for costs of loading or handling and other services to be included into the calculation of the value of a taxable importation.

| | |
|---|-----|
| ACBPS and importations | 20 |
| <i>Taxable importations without entry for home consumption – Division 114</i> | 226 |

93. Related Rulings/Determinations

Omit 'GSTR 1999/1'; substitute 'TR 2006/10'.

94. Subject References

Omit:

- entry for transshipment

95. Legislative References

Omit:

- ANTS (GST)A 1999 38-355(item
- TAA 1953 37

Insert:

- ANTS (GST)A 1999 13-20(2)(ba)
- ANTS (GST)A 1999 13-20(3)(b)
- ANTS (GST)A 1999 13-20(3)(c)(i)
- ANTS (GST)A 1999 38-355(1)(item 5)
- ANTS (GST)A 1999 38-355(1)(item 5A)
- ANTS (GST)A 1999 117-5(1)(ba)
- TAA 1953 Sch 1 Div 358

GSTR 2003/15**Appendix B**

Omit the table; substitute:

Subsection 42-5(1) – Non-taxable importations – Schedule 4 to the *Customs Tariff Act 1995*

| Schedule 4 Item | Description <i>(The following descriptions are provided as a guide only. Refer to the legislation for the full description)</i> |
|-----------------|---|
| 4 | Calendars, catalogues, overseas travel literature, overseas price lists or other overseas printed matter ¹²² |
| 10 | Goods that are owned by the government of a foreign country, for the official use of that government, and are not to be used for purposes of trade ¹²³ |
| 11 | Goods that are for use by or for sale to, persons who are the subject of a Status of Forces Agreement between the Government of Australia and the government of another country ¹²⁴ |
| 15 | Goods imported by passengers, ship or aircraft crew; goods that are the property of a person who has arrived in Australia on an international flight; goods purchased by persons from an inwards duty free shop; goods brought or sent into Australia by members of the Defence Force stationed outside Australia; goods imported by members of the New Zealand, Canada or United Kingdom forces; or passengers personal effects, furniture or household goods ¹²⁵ |
| 18 | Goods returned to Australia after repair or replacement, free of charge under warranty or supplied as part of a product safety recall |
| 21 | Goods imported for repair or alteration then exported ¹²⁶ |
| 21A | Goods imported by the holder of a Tradex order under the <i>Tradex Scheme Act 1999</i> |
| 23 | Goods donated or bequeathed by a person, company or organisation resident or established outside Australia to an organisation established in Australia that is; a registered charity; or a library, museum, gallery or institution, gifts to which are deductible because it is covered by item 12.1.2, 12.1.3, 12.1.4 or 12.1.5 of the table in subsection 30-100(1) of the <i>Income Tax Assessment Act 1997</i> ; or |

¹²² Refer to By-Law No. 1300595 and 1300601 of the *Customs Act 1901* which can be accessed at www.comlaw.gov.au

¹²³ Refer to By-Law No. 1243557 and 1243684 of the *Customs Act 1901* which can be accessed at www.comlaw.gov.au

¹²⁴ Refer to By-Law No. 1300964, 1300978, 1300982, 1300987, 1300989, and 1300995 of the *Customs Act 1901* which can be accessed at www.comlaw.gov.au

¹²⁵ Refer to By-Law No. 1300938, 1300942 and 1300953 of the *Customs Act 1901* which can be accessed at www.comlaw.gov.au

¹²⁶ Refer to By-Law No. 1304161 and 1304168 of the *Customs Act 1901* which can be accessed at www.comlaw.gov.au

| | |
|----|--|
| | donated or bequeathed to the public or a public institution ¹²⁷ |
| 24 | Will or intestacy goods that are not for sale |
| 25 | Trophies won outside Australia; or decorations, medallions or certificates awarded outside Australia; trophies or prizes sent by donors resident outside Australia for presentation or competition in Australia ¹²⁸ |
| 26 | Goods, other than tobacco, alcohol and bulk orders, with a value less than an amount prescribed by by-law (currently at or below \$1000) ¹²⁹ |
| 27 | Samples of negligible value (value as prescribed by by-law) ¹³⁰ |

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

2 October 2013

ATO references

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Goods and Services Tax ~~ General rules and concepts ~~ entitlement to input tax credits

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¹²⁷ Refer to By-Law No. 1301009 and 1301035 of the *Customs Act 1901* which can be accessed at www.comlaw.gov.au

¹²⁸ Refer to By-Law No. 1301053 of the *Customs Act 1901* which can be accessed at www.comlaw.gov.au

¹²⁹ Refer to By-Law No. 1305011 of the *Customs Act 1901* which can be accessed at www.comlaw.gov.au

¹³⁰ Refer to By-Law No. 1305014 of the *Customs Act 1901* which can be accessed at www.comlaw.gov.au