


# ***LCR 2018/1A1 - Addendum - GST on low value imported goods***

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# Addendum

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## Law Companion Ruling

### GST on low value imported goods

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Ruling LCR 2018/1 to remove out of date contact details and update other minor details.

LCR 2018/1 is amended as follows:

#### 1. Preamble

Omit the preamble; substitute:

##### ❶ Relying on this Ruling

This publication is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it in good faith, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

#### 2. Table of Contents

- (a) Omit '*Early engagement* 10'.
- (b) Omit:  
*Who is responsible for GST on offshore supplies of low value imported goods?* 21  
substitute:  
*Who is responsible for GST on offshore supplies of low value goods?* 21
- (c) After '*When is a supply of low value goods connected with Australia?* 21',  
insert:  
*Outline of the elements of the new connection rules as discussed in this Ruling* 33A

#### 3. Paragraphs 10 and 11

Omit the paragraphs, including heading.

#### 4. Paragraph 28

Omit 'on our website at [www.ato.gov.au/AusGST](http://www.ato.gov.au/AusGST)'; substitute 'at [GST for non-resident businesses](#)'.

**5. Paragraph 33**

After the heading ‘*Outline of the elements of the new connection rules as discussed in this Ruling*’, insert new paragraph 33A and caption:

33A. An outline of the elements of the connection rules are provided in Diagram 1 of this Ruling.

Diagram 1: Outline of the elements of the connection rules

**6. Paragraph 61**

In footnote 23, omit ‘*Australian Customs Service Practice Statement 2009/1 Valuation*’; substitute ‘[Border Practice Statement 2009/01 Customs Valuation](#)’.

**7. Paragraph 68**

Omit the wording of the paragraph; substitute:

The rates provided for under section 161J of the *Customs Act 1901* are, in respect of 28 selected currencies, uploaded by the Department of Home Affairs into the Integrated Cargo System and as a compilation seven-day report on the Federal Register of Legislation.

**8. Paragraph 71**

Omit the wording of the paragraph; substitute ‘The Commissioner has now issued [Goods and Services Tax: Foreign Currency \(Customs Value of Low Value Goods\) Determination 2018](#).’

**9. Paragraph 98**

- (a) After ‘Table 1’, insert ‘of this Ruling’.
- (b) Omit ‘when the goods are later imported:’; substitute ‘when the goods are later imported.’.
- (c) In the table caption, after ‘Table 1’, insert ‘: Application of the exemption’.
- (d) Omit the first row of Table 1; substitute:

Scenario	The supplier reasonably believes goods will be a taxable importation	The supplier is uncertain about whether goods will be a taxable importation
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**10. Paragraph 100**

Omit the wording of footnote 32; substitute:

See section 42-5, item 26 in Schedule 4 to the *Customs Tariff Act 1995*, [Customs By-Law No. 2300079](#) and also paragraphs 68(1)(e) and (f) of the *Customs Act 1901*, and section 26 of the *Customs Regulation 2015*. The exceptions in Customs By-Law No. 2300079 include tobacco, tobacco products or alcoholic beverages.

**11. Paragraph 102**

Omit all dot points; substitute:

- [Cargo reporting and import declaration requirements](#)
- [Australian Customs Notice No. 2021/01 – Definition of consignment for the purposes of Section 68 of the Customs Act 1901](#)
- [Australian Customs Notice 2009/47 – Definition of “consignor” and “consignee” and Compliance Approach for the purposes of reporting cargo.](#)

**12. Paragraph 150**

After ‘*in Example 12*’, insert ‘*of this Ruling*’.

**13. Paragraph 168**

Omit the second sentence; substitute ‘More information about GST-free goods is available at [GST-free sales](#).’.

**14. Paragraph 171**

Omit ‘1/11<sup>th</sup>’; substitute ‘one-eleventh’.

**15. Paragraph 181**

Omit ‘[www.accc.gov.au](#)’; substitute ‘[acc.gov.au](#)’.

**16. Paragraph 183**

In the second sentence, omit ‘dollars’.

**17. Paragraph 185**

In footnote 38, omit ‘Goods and Services Tax: Foreign Currency Conversion Determination (No 1) 2017’; substitute ‘*Goods and Services Tax: Foreign Currency Conversion Determination 2018*’.

**18. Paragraph 240**

Omit ‘the Legislative Determination GSTE 2013/1 *Correcting GST Errors Determination*’; substitute ‘*A New Tax System (Goods and Services Tax) (Correcting GST Errors) Determination 2023*’.

**19. Paragraph 244**

After ‘*Following on from Example 21*’, insert ‘*of this Ruling*’.

**20. Paragraph 247**

In footnote 49, omit 'Section 84-87(2)'; substitute 'Subsection 84-87(2)'.

**21. Paragraph 263**

Omit the wording of footnote 53; substitute 'Australian Customs and Border Protection Notice No. [2014/50](#) *Delivered Duty Paid (DDP) Transactions*'.

**22. Paragraph 264**

Omit the wording of footnote 54; substitute 'Paragraphs 68(1)(e) and (f) of the *Customs Act 1901* and section 26 of the *Customs Regulation 2015*'.

**23. Paragraph 268**

- (a) In the first sentence, after 'Table 2', insert 'of this Ruling'.
- (b) In the table caption, after 'Table 2', insert ': GST treatment of supplies for different entities'.

This Addendum applies from 19 November 2025.

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**Commissioner of Taxation**

19 November 2025

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## ATO references

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