LCR 2018/3A1 - Addendum - When is a redeliverer responsible for GST on a supply of low value imported goods?

Addendum

Law Companion Ruling

When is a redeliverer responsible for GST on a supply of 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 It amends Law Companion Ruling LCR 2018/3 to remove out of date contact details and update other minor details.

LCR 2018/3 is amended as follows:

1. Preamble

Omit the preamble; substitute:

> **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

Omit:

3. Paragraph 1

In footnote 1, after 'Law Companion Ruling LCR 2018/1', insert '*GST on low value imported goods*'.

4. Paragraph 5

In footnote 3, omit '*GST on low value imported goods*'.

5. Paragraph 8

Omit the wording of the paragraph; substitute 'In this Ruling, all legislative references are to the GST Act and all currency references are to Australian currency unless otherwise stated.'.

6. Paragraphs 12 and 13

Omit the paragraphs, including heading.

7. Paragraph 19

Omit '*UK*'; substitute '*United Kingdom (UK)*'.

8. Paragraph 35

After '*In Example 1*', insert '*of this Ruling*'.

9. Paragraph 43

After '*value of the goods is greater*', insert '*than*'.

10. Paragraph 47

Omit '1/11th'; substitute 'one-eleventh'.

11. Paragraph 52

In footnote 17, omit '*Administrative penalties: Voluntary disclosures*'; substitute '*Administrative penalties: voluntary disclosures*'.

12. Paragraph 58

Omit 'www.accc.gov.au'; substitute 'accc.gov.au.'.

13. Paragraph 64

After '*In Example 5*', insert '*of this Ruling*'.

14. Paragraph 65

Omit the last sentence; substitute:

> *This is because the usual rule is that GST is one-eleventh of the total GST-inclusive amount the consumer paid, which is one-eleventh × $836 (the special rule for redeliverers is described at paragraph 47 of this Ruling).*

This Addendum applies from 19 November 2025.

Commissioner of Taxation
19 November 2025

ATO references

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