Australian Customs Notice 1998 35

**SALES TAX ACCREDITATION FOR COMPUTER GOODS**

The Australian Taxation Office (ATO) is undertaking a major project to combat sales tax fraud in the personal computer industry. A new Part 7A has been added to the Sales Tax Assessment Act 1992 which introduces significant changes to the administration of sales tax on computers and related goods.

Importers of such goods will no longer be able to quote an exemption item to import Part 7A goods tax free and will need to be accredited by the ATO in order to import computer goods free of sales tax.

The ATO will issue each accredited importer with a Sales Tax Accreditation Number (STAN). This accreditation number will be linked to an importers owner code and the information provided to Customs by the ATO. Importers wishing to gain accreditation should contact the ATO Helpline listed at the end of this notice.

When an importer makes an entry for Part 7A goods, the accreditation number as well as their valid Sales Tax Registration Number (STX), or certificate, is required. The Customs COMPILE system will check that the accreditation number is valid for the owner of the goods as stated on the entry.

Goods that fall within the ambit of the accreditation mechanism will be determined by their corresponding tariff item and statistical key. A detailed listing will be published prior to 1 September 1998. If an importer does not have an accreditation number then sales tax of 22% must be paid.

A COMPILE Newsletter will be distributed soon which will outline how users will input the Sales Tax Accreditation Number (STAN) into Customs import entries. **Implementation**

These changes will come into effect on 1 September 1998. **Further Information**

For further information please contact the following:

Australian Taxation Office (ATO) Helpline

Phone

ATOAssist Web Site

1800 634 905

[www.ato.gov.au](http://www.ato.gov.au/)

Australian Customs Service (ACS) Jim Stewart

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Bob Mitchell National Manager

Import-Export Management Branch For Chief Executive Officer

2 July 1998