Australian Customs Notice 2001 07

**Amendment to the Approved Statement for export entries concerning Australian Business Numbers**

The purpose of this Notice is to advise you of the need to report Australian Business Numbers (ABNs) on all export entries lodged with Customs for the purposes of granting an authority to deal.

It is intended that the ABN will become a unique and universal identification number for businesses to simplify the interaction between Government and industry. Consistent with this objective, it is the intention of Customs to ensure that where an ABN exists for an owner that the ABN is quoted on all export entries.

Section 114 (3) (d) of the *Customs Act 1901* (the Act) states that information submitted to Customs in relation to export entries must "communicate such information as is set out in an approved statement". Item 7 of the approved statement has recently been amended to clarify the requirement to report ABNs. Specifically the statement now makes it clear that the inclusion of the ABN is mandatory for those owners of goods who have one.

Item 7 of the statement now reads:

Owner's The Australian Business Number (ABN) of the common law owner of the goods (if the common law ABN or owner has an ABN) or the name of the common law owner of the goods (if the common law owner d Name not have an ABN). If an ABN is quoted, it is not necessary to quote the name of the common law own

Where the ABN is quoted the ABN must be prefixed with "ABN=".

As you probably know the Australian Taxation Office will be carrying out verification checks of GST-free amounts disclosed on Business Activity Statements and will have regard to information gathered from Customs export reporting systems to establish proof of exportation. If an exporter's ABN is reported on their export entry, it will assist them in substantiating the amount of GST-free supplies in the event of a verification check of their business activities.

Jeff Buckpitt National Manager

Import/Export Management Branch 31 January 2001