Australian Customs Notice 2000 17

# Australian Business Number (ABN) Declaring ABNs For Exports BACKGROUND

As part of the New Tax System, the Government has introduced a single business identifier, the Australian Business Number (ABN). It will allow businesses to have a single business identifier for dealings with government at all levels. Customs will introduce the use of the ABN into the export reporting system, EXIT, from 1 June 2000 for exports that will occur on or after 1 July 2000.

# ABN Format

The ABN is an eleven digit number. If a branch of an entity is registered by the Australian Taxation Office (ATO) as a GST branch, the branch will also be allocated a three digit trailer to the ABN, known as a Client Activity Centre (CAC). **Exporters Lodging Manual Export Entries**

Exporters that lodge manual export entries must be aware of the following procedural changes:

A revised version of the Entry For Exportation form (B957) will be published in the near future. The revised form will change the "Owner's Name" field to "ABN or Owner's Name". Exporters should use the revised form from 1 June 2000.

If an exporter has an ABN it must be quoted on the Entry For Exportation form for all their exports that will occur on or after 1 July 2000. The ABN must be quoted in the "ABN or Owner's Name" field.

The exporter's ABN must be prefixed with **ABN=** (Eg ABN=12345678912)

If the exporter is registered by the ATO as a GST branch they must include their CAC (Eg ABN=12345678912001) or Customs will return an error message.

If the exporter does not have an ABN the exporter's name should be declared in the "ABN or Owner's Name" field, as per current export reporting requirements.

Exporters Lodging Electronic Export Entries Via An Agent

Exporters lodging electronic export entries via an agent must be aware of the following:

Exporters that have an ABN must ensure that their agent quotes the exporters ABN on electronic export entries for all exports that will occur on or after 1 July 2000. The exporter's ABN must be quoted in the "Owner's Name" field on electronic export entries.

EXIT will accept ABNs on electronic export entries from 1 June 2000.

The exporter's ABN must be prefixed with **ABN=** (Eg ABN=12345678912)

If the exporter is registered by the ATO as a GST branch they must include their CAC(Eg ABN=12345678912001) or Customs will return an error message If an exporter does not have an ABN the exporter's name should be declared in the "Owner Name" field, as per current export reporting requirements.

Registered EXIT Clients

Registered EXIT clients that lodge their own electronic export entries or that lodge electronic export entries on behalf of another exporter must be aware of the following procedural changes:

Registered EXIT clients may advise Customs of an ABN to be associated with their mailboxes. This means registered clients need advise Customs of their ABN once only.

Once this has been done it will not be necessary for registered EXIT clients to quote their ABN in any export entry where the registered client is the exporter and the client lodges the export entry through their own mailbox.

Registered EXIT Clients that have an ABN may use the form at "Attachment A" to advise Customs of the ABN to be associated with an EXIT mailbox.

All entries lodged via a mailbox associated with an ABN will have that ABN recorded with the export entry unless another ABN is quoted in the "Owner Name" field.

If a registered EXIT client lodges export entries on behalf of another exporter, , the EXIT client must quote the exporter's ABN (and CAC for registered GST branches) in the "Owner Name" field. This will override any ABN associated with the electronic mailbox.

**ABN Data Input**

The ABN must be input in one of the following formats on manual and electronic export entries:

|  |
| --- |
| **Value Received** |
| **ABN=NNNNNNNNNNN** |
| **ABN=NNNNNNNNNNNCCC** |
| **ABN=NNNNNNNNNNN CCC** |
| **ABN=NN NNN NNN NNN / CCC** |
| **ABN= NN NNN NNN NNN / CCC** |
| **ABN=NN NNN NNN NNN/ CCC** |
| **ABN=NN NNN NNN NNN CCC** |
| **ABN=NNNNNNNNNNN/ CCC** |

*Where N = numeric characters comprising the 11 digit ABN; and*

*C = numeric characters comprising the 3 digit CAC.*

If an ABN is quoted in any other format it will be treated as an invalid ABN.

If an ABN is quoted without the **ABN=** prefix, the ABN will be treated as an Owner Name.

Where an ABN is declared on an export entry no other information should follow the ABN in the "ABN Or Owner Name" field on manual entries or in the "Owner Name" field on electronic entries. Such information will be discarded by the EXIT system.

New EXIT Error Codes Related To ABNs

The following new error codes will be introduced into EXIT in conjunction with the introduction of the ABN.

|  |  |
| --- | --- |
| **Error Code** | **Error Description** |
| 461 | ABN invalid or not known to Customs |
| 462 | CAC is required because client has multiple CACs |
| 468 | CAC invalid. |

For further information regarding the introduction of the ABN contact the following: for the EXIT system Rob Hayes on 02 6275 6674; and

for ABNs the ATO's Business Tax Reform Infoline on 13 24 78.

P G Burns National Director Commercial Division For the Chief Executive Officer 4 May 2000