Australian Customs Notice 2003 01

**Goods and Services Tax: importation of goods into Australia**

The Australian Taxation Office (ATO) has released a Draft Goods and Services Tax Ruling on the importation of goods into Australia (GSTR 2002/D11). The ruling is a draft for industry, professional and community comment.

The draft ruling explains who is liable to pay GST on taxable importations, how GST is paid, who is entitled to claim input tax credits for creditable importations and addresses a number of related issues.

The draft ruling outlines the ATO's view of GST law as it relates to various importing arrangements.

Because of its implications for current GST aspects of importing arrangements, importers and brokers are encouraged to read and consider the draft ruling. It can be accessed from the ATO Internet site at [http://law.taxreform.ato.gov.au.](http://law.taxreform.ato.gov.au/)

The ATO has set a deadline of 7 February 2003 for comments on the draft ruling. Comments should be directed to:

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**14 January 2003**