

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2014/04

Australian Customs Notice – 2000/13 - Thursday, 13th April 2000 Australian Business Number (ABN); Linking ABNs to Owner Codes (Revoked 3 February 2014)

The linking of an Australian Business Number (ABN) to Owner Codes referred to Australian Customs Notice - 2000/13 relates to the decommissioned import processing system COMPILE.

The requirement was a consequence of *The New Tax System (Goods and Services Tax) Act 1999* that, from an import perspective, introduced two principal elements of Tax Reform being the ABN and calculation of three new taxes – the Goods and Services Tax (GST), the Wine Equalisation Tax (WET) and the Luxury Car Tax (LCT).

This functionality is now provided by the Integrated Cargo System.

Naa Opoku

Acting National Manager Customs Branch

Trade and Customs Division 3 February 2014