

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2014/43

Goods and Services Tax on Delivered Duty Paid (DDP) Transactions

On 31 July 2014, the Australian Customs and Border Protection Service (ACBPS) revoked Australian Customs Notice No. 2000/30 (“Free into Store Transactions (DDP/DDU)”) as it was out of date for a number of reasons.

Since the revocation of the Notice, the ACBPS has received numerous enquiries on one aspect of that Notice, i.e. who is the importer in delivered duty paid (DDP) transactions for the purposes of the *A New Tax System (Goods and Services Tax) Act 1999*.

In light of those recent enquiries on the GST treatment of DDP transactions, the ACBPS will shortly issue an updated Notice on the subject.

Enquiries concerning this Notice may be directed to the Director, Border Control and Clearance Framework Section, on telephone number (02) 6275 8042.

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21 August 2014