



Easy steps to the deferred GST scheme

Helps you to work out if you are eligible to use the deferred GST scheme when importing taxable goods into Australia.

WHAT IS THE DEFERRED GST SCHEME?

The deferred GST (DGST) scheme allows importers to defer payment of GST on all taxable importations into Australia. Importers need to apply to the Tax Office for approval to defer GST payments on the imported goods.

The following steps will help you work out if you are eligible to participate in the scheme.

STEP 1

Do you have an Australian business number (ABN)?

You must have an ABN to participate in the DGST scheme.

- For more information about ABNs, refer to:
 - *Step by step guide – Australian business number (ABN)* (NAT 9865), or
 - phone us on **13 28 66**.

STEP 2

Are you registered for GST?

Only importers who have registered for GST are eligible to defer GST on imported goods.

- For more information about registering for GST, refer to *GST for small business* (NAT 3014).

STEP 3

Do you lodge your activity statements online?

To participate in the DGST scheme, you must lodge your activity statement online.

ⓘ GST GROUP MEMBERS AND REPRESENTATIVES

If you are a non-representative member of a GST group, you are not required to lodge an activity statement; however, you will still be eligible to apply for the DGST scheme.

Your nominated GST group representative will also need to apply for the DGST scheme and lodge their activity statement online.

➤ For more information, refer to:

- *GST groups* (NAT 3089), and
- *Lodge your activity statements online* (NAT 9691).

STEP 4

Do you lodge or intend to lodge your activity statement monthly?

To participate in the DGST scheme, you must lodge your activity statement monthly. If you currently lodge quarterly, you can elect to lodge monthly; however, this election will not take effect until the start of the next quarter. This means you will not be eligible to defer GST on your imports until the start of the next quarter.

ⓘ GST GROUP MEMBERS

If you are a non-representative member of a GST group, you may be eligible to apply for the DGST scheme. GST deferred by non-reporting GST group members will be accounted for on the GST group representative's activity statement.

Your nominated GST group representative will also need to apply for the DGST scheme and lodge monthly activity statements.

- For more information about:
- lodging your activity statement monthly, phone us on **13 28 66**, or
 - applying for DGST approval, phone us on **1300 130 915**.

STEP 5

Do you have any outstanding tax-related returns or payments?

You may not be eligible to participate in the scheme if you are not up to date with your tax returns or payments. This includes all members of GST groups, GST branches and GST joint ventures.

STEP 6

Do you make your activity statement payments electronically?

To participate in the DGST scheme, you must make payments to us electronically.

- For more information about electronic payments, refer to *Payment options and methods* (NAT 8823).

STEP 7

Have you or any relevant persons been convicted or penalised by a court?

You may not be eligible to participate in the DGST scheme if, in the last three years, you or any persons relevant to the application have been convicted or penalised by a court for offences in relation to:

- taxation requirements
- customs requirements
- the misdescription of goods
- trade practices
- fair trading, or
- defrauding the Australian Government.

Persons relevant to the application include: public officers, directors, office bearers, partners and trustees of the applicant.

In the application you must state if you or any persons relevant to the application have been convicted or penalised by a court for any relevant offences. We may ask you to provide additional information about the nature of the offence or penalty before making a decision about your application.

If you satisfy the eligibility in steps 1–7 and you want to apply for DGST status, use the 'Application for approval to defer GST on imported goods' on our website.

➤ MORE INFORMATION

For more information:

- phone **13 28 66**
- visit our web site at **www.ato.gov.au**
- obtain a fax by phoning **13 28 60**
- write to us at **GPO Box 9935 in your capital city**

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

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PUBLISHED BY

Australian Taxation Office, Canberra, December 2006
JS 5454

OUR COMMITMENT TO YOU

We are committed to providing you with advice and information you can rely on.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser.

The information in this publication is current at September 2006. We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at www.ato.gov.au or contact us.