

# GST in AUSTRALIA



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## Why am I being charged Australian GST?

As required by law, ISSCR is registered for GST in Australia and must account for GST on the sales related to the event in Melbourne.

## Who qualifies for a GST refund?

### **GST on goods**

Non resident Individuals (i.e. students) can recover the GST paid on the purchase of goods through Australia's tax refund scheme. In order to qualify for a refund you must:

- Spend \$300 (GST inclusive) or more in the one store and get a single tax invoice
- Buy goods no more than 30 days before departure
- Wear or carry the goods on board the aircraft or ship and present them along with your original tax invoice, passport and international boarding pass to a Customs Officer at a TRS facility.

For complete details visit: <http://www.border.gov.au/Trav/Ente/Tour>

### **GST on services** (attendee fee, exhibitor fee, travel expenses)

Individuals (i.e. students) cannot recover the GST paid on services in Australia.

Corporations can recover the GST paid on business related expenses in Australia.

Universities / Research Centers can also recover the GST paid out in Australia

The minimum claim amount with Australia is 500 AUD in GST per claim. The applications must be filed by Corporations, Universities or Research Centers, not individuals.

The GST recovery process requires for the claimant to register for an Australian GST/ABN number. CTAX Solutions can upon request, submit an application on behalf of your corporation the expected turnaround time is 4 to 6 months.