



GST on imported services for Australian businesses

If your client is an Australian GST registered business that imports services or digital products for business purposes, they do not have to pay GST under the [new law introduced on 1 July 2017 \(/Tax-professionals/Newsroom/Activity-statements/Importing-services-and-digital-products/\)](#).

To ensure they are not charged GST, they will need to supply their Australian business number (ABN) and a statement that they are registered for GST, to the supplier at the time of purchase.

Overseas businesses registered under the simplified GST system for non-residents do not have an ABN and cannot issue a tax invoice. If your client believes that GST has been charged, they will need to contact the supplier and seek a refund if appropriate.

However, if your client is not GST registered, or their purchases are not for business use, they will need to pay GST and will not be able to claim it back.

See also:

- [GST on imported services and digital products for Australian businesses \(/Business/International-tax-for-business/In-detail/GST-on-imported-services-and-digital-products-for-Australian-businesses/\)](#)

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Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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