



## GST registration for your non-resident clients

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On 1 July 2017, GST will apply to international sales of services and digital products to Australian consumers. If you have non-resident business clients who supply these services and meet the A\$75,000 annual turnover threshold, they will need to register for Australian GST.

There are two ways you or your non-resident clients can register:

- you can use our [simplified online registration system \(/GSTsimplereg\)](#) from 26 June 2017. To prepare before 26 June, you can request an application form to reserve an ATO reference number (ARN). You will still need to complete an online registration application from 26 June.
- you can use our standard system. An Australian business number (ABN) is required, visit [abr.gov.au](https://abr.gov.au) (<https://abr.gov.au/For-Business%2c-Super-funds---Charities/Applying-for-an-ABN/ABN-for-businesses-outside-Australia/>) for details. It can take over 28 days to process GST registration using the standard system. Remind your clients to allow enough time to finalise their registration.

### See also:

- [International taxation of goods and services supplied to Australia \(/Business/International-tax-for-business/In-detail/Doing-business-in-Australia/International-taxation-of-goods-and-services-supplied-to-Australia/\)](#)

Last modified: 15 May 2017

QC 52098

### Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

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.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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