

# The Tourist Refund Scheme and retailers

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*From 1 July 2000, Australian retailers can make sales under the Tourist Refund Scheme (TRS) to Australians going overseas and to overseas tourists. Travellers can claim back the goods and services tax (GST) and wine equalisation tax (WET) paid on goods bought in Australia that they take with them when they leave.*

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**T**he TRS will be administered by Customs and is part of the Government's new tax system.

All Australian retailers, who have an Australian Business Number (ABN), are registered for the GST, and can produce a tax invoice are eligible to participate in the scheme.

Customs TRS project manager, Mark Harrison, said that the only difference between a TRS sale and a normal sale is providing customers with a tax invoice.

"Customs will need a tax invoice to pay the refund to the traveller at the point of departure," Mark said.

"There will be no requirement for retailers to register for the TRS and Customs will not require the retailer to check the traveller's passport details."

"The TRS provides an opportunity for retailers to advertise and promote the scheme to travellers as a means of increasing sales."

"The scheme gives travellers another option from duty-free and tax-free shopping."

To meet conditions of the scheme international travellers need to buy goods costing \$300 or more from one shop, no earlier than 30 days before they leave Australia. Travellers can purchase several lower-priced items from the one store provided the total purchase amounts to \$300 or more and the goods are covered by the one tax invoice.

Another selling point under this scheme is that travellers can use goods such as cameras and clothing items before they leave Australia.

There will be no change to the existing sealed-bag shopping scheme. The TRS replaces the open-bag, sales tax free scheme currently run by the Australian Taxation Office for non-residents.

Promotional material for the TRS is available from Customs.



More information is available from Customs on:

Phone:

**Within Australia—1300 363 263**  
for the cost of a local call

**Outside Australia—61 2 6275 6666**

Internet:

**<http://www.customs.gov.au>**

E-mail:

**[information@customs.gov.au](mailto:information@customs.gov.au)**