
Australian Tax Office (ATO) Process

The Australian Taxation Office (ATO) has issued a binding ruling explaining how the food and grocery industry can rely on GS1net to find out, with certainty, which food and beverage products have GST included in the price, which are GST-free and the approved GST value.

Once you have populated your GS1net catalogue and prior to becoming GS1net Ready, all food and grocery items will be sent to the ATO for GST approval

On an ongoing basis all food and grocery items loaded into your GS1net catalogue that have not been previously allocated an ATO approved status, will be sent to the ATO for GST approval.

ATO Process

- GS1 Australia provide the ATO with a list of items loaded into GS1net that have yet to be granted ATO approved status.
- The ATO reviews the items and allocates either an approved or unapproved status to each item. The updated list is then forwarded to GS1 Australia.
- For all ATO approved items, the ATO status within GS1net is updated.
- For all non ATO approved items, an automatically generated email is sent to the nominated Taxation contact (refer to *Updating your Taxation contact details* below). The email includes the GTIN, GTIN Description, GST Rate and GST Free to End Consumer (FEC) value.
- Suppliers with an unapproved ATO status may choose to:
 - Update the item within GS1net after reviewing the GST rate or FEC value. As the item has not been previously granted an ATO approved status, the item will be re-submitted to the ATO as part of the normal approval process
 - Contact the ATO to query the unapproved status. Following discussions with the ATO, the supplier and the ATO may agree:
 - Supplier to update the item within GS1net. As the item has not been previously granted an ATO approved status, the item will be re-submitted to the ATO as part of the normal approval process
 - Supplier does not need to update the item within GS1net. To re-submit the item to the ATO, the supplier must contact GS1 Services Support who will then 'flag' the item for re-submission. The item will be re-submitted to the ATO as part of the normal approval process

Updating your Taxation contact details:

To update the Taxation contact details, go online via the GS1net GUI; select Maintain Company Profile from within the Company Administration group (Main Menu).