



Indirect tax concession scheme

How the indirect tax concession scheme (ITCS) works to refund GST, LCT, WET and fuel excise for eligible participants.

How the ITCS works



The factors that affect your indirect tax concession scheme (ITCS) refund.

Entitlements by country



Entitlement packages can be based on your country of origin.

Entitlements by organisation



International organisations are entitled to make claims for certain goods and services if they are for official use.

What you can claim



You may claim the GST included in the price of various goods and services depending on your entitlements package.

How to claim



You make a claim by lodging an application form together with

How we can help



For enquiries by email about indirect tax concession scheme by diplomats and businesses providing services to diplomats.

QC 17644

How the ITCS works

The factors that affect your indirect tax concession scheme (ITCS) refund.

Last updated 4 June 2020

Your refund will depend on the entitlement package applied to the:

- country
- organisation
- economic or cultural office you represent.


We will pay refunds for Goods and services tax (GST), Wine equalisation tax (WET) and Luxury car tax (LCT) included in the price of eligible goods and services listed in your entitlement package and described below in **What you can claim**.

Generally, you must claim at least \$18.18 GST on a single tax invoice (this means that your tax invoice must be for at least \$200 including GST).

We will pay refunds of excise included in the price of your eligible purchases of alcohol, tobacco and fuel goods. You can claim GST on a tax invoice for less than \$200 including GST for these goods.

If you receive a refund of GST and LCT and subsequently sell or dispose of the goods in Australia or an external territory within two years (three years in the case of motor vehicles), you must repay a percentage of the refund. To do this you will need to contact the Protocol branch of Department of Foreign Affairs and Trade (DFAT).


Limits apply to purchases by diplomatic missions, consular posts and their eligible staff, and certain international organisations, of alcohol

(excluding wine) and tobacco products and the number of vehicles and conditions of their sale. These limits are detailed in the DFAT website. Refer to [Protocol Guidelines](#)  for detailed information.

Next steps:

- Check entitlements by country
- Check entitlements by organisation

See also:

- What you can claim
- How to claim
- [Department of Foreign Affairs and Trade](#) 

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Entitlements by country

Entitlement packages can be based on your country of origin.

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Different countries have different entitlement packages. Click on your country of origin from the list below to see the entitlement package that applies to you. This will allow you to work out your entitlements as a mission, post or individual.

Afghanistan, Algeria, Argentina, Austria, Azerbaijan

Bangladesh, Barbados, Belarus, Belgium, Bolivia, Bosnia/Herzegovina, Botswana, Brazil, Brunei Darussalam, Bulgaria

Cameroon, Canada, Cambodia, Chile, China, Colombia, Cook Islands, Costa Rica, Croatia, Cuba, Cyprus, Czech Republic

Denmark, Dominican Republic

East Timor, Ecuador, Egypt, El Salvador, Eritrea, Estonia, Ethiopia, European Union

Fiji, Finland, France

Gabon, Georgia, Germany, Ghana, Greece

Haiti, Holy See, Hong Kong Economic and Trade Office (HKETO),
Hungary

Iceland, India, Indonesia, (Mission; Post) Iran, Iraq, Ireland, Israel, Italy

Jamaica, Japan, Jordan

Kenya, Kiribati, Korea (Democratic People's Republic of), Korea
(Republic of), Kosovo, Kuwait

Laos, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Luxembourg

Macedonia (Republic of), Madagascar, Malaysia, Maldives, Malta,
Mauritius, Mexico, Monaco, Mongolia, Morocco, Myanmar

Nauru, Nepal, Netherlands, New Zealand, Nigeria, Norway

Oman

Pakistan, Paraguay, Peru, Philippines, PNG, Poland, Portugal

Qatar

Romania, Russia

Samoa, San Marino, Saudi Arabia, Serbia, Seychelles, Singapore,
Slovakia, Slovenia, Solomon Islands, South Africa, Spain, Sri Lanka,
Sweden, Switzerland, Syria

Taipei Economic and Cultural Office (TECO), Thailand, Tonga, Trinidad
and Tobago, Tunisia, Turkey, Tuvalu

UAE, Uganda, UK, Ukraine, Uruguay, USA

Vanuatu, Venezuela, Vietnam

Zambia, Zimbabwe

Personal effects

If you are:

- **a privileged individual***, you can import your personal effects into Australia to use during your posting free of all customs duties, taxes and related charges. Personal effects can include a vehicle you have been using in your country of residence or during a previous posting.

- **an administrative and technical staff member, or a consular employee**, you can import your personal effects free of all customs duties, taxes and related charges only within the first six months of starting your posting.

In both cases, you must have been the legal owner of any vehicle before you enter it for home consumption in Australia.

* A 'privileged individual' is the head and other consular officer of the consular post, head and any other member of diplomatic staff of the mission and accredited staff of overseas mission and international organisation.

See also:

- [Minimum package](#)
- [Standard package](#)
- [Standard plus package](#)
- [Partial package](#)

Minimum package



If you are a mission or post on the minimum package, you can claim a refund for a variety of taxes.

Standard package



If you are a mission or post on the standard package, you can claim a refund for a variety of taxes.

Standard plus package



If you are a mission or post on the standard plus package, you can claim a refund for a variety of taxes.

Partial package



Some countries of origin have partial packages that have specific entitlements.

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Minimum package

If you are a mission or post on the minimum package, you can claim a refund for a variety of taxes.

Last updated 8 July 2016

Minimum package countries

Cambodia, Chile, East Timor, Eritrea, Fiji**, Myanmar, Paraguay*, Portugal, Samoa**, Tunisia*.

Missions and posts and privileged individuals

You can claim refunds for:

- GST and LCT included in the price of Australian-manufactured motor vehicles
- GST and excise included in the price of alcohol (excluding wine), tobacco and fuel.

You can claim these concessions for:

- official use
- personal use if you are an individual with diplomatic status or consular officer status.

Administrative and technical (A&T) staff and consular employees

You can't make any claims under the minimum package except for the refund of GST and LCT included in the price of an Australian-manufactured vehicle you purchased within the first six months of your arrival in Australia.

* Minimum Package applies for Paraguay and Tunisia only for the consular post and privileged individuals.

** Minimum Package applies for Fiji and Samoa only for the diplomatic mission and privileged individuals.

Next step:

- What you can claim
- How to claim

See also:

- How we can help

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Standard package

If you are a mission or post on the standard package, you can claim a refund for a variety of taxes.

Last updated 8 July 2016

Standard package countries and other jurisdictions

Algeria, Bangladesh, Belgium, Bosnia/Herzegovina, Botswana, Brunei Darussalam, Bulgaria, Canada, China, Colombia, Croatia, Cuba, Cyprus, Czech Republic, Egypt, European Union, Finland, Republic of Macedonia, Ghana, Greece, Holy See, Hong Kong Economic and Trade Office (HKETO), Hungary, India, Iran, Iraq, Japan, Jordan, Democratic People's Republic of Korea, Republic of Korea, Laos, Malta, Mauritius, Mexico, Morocco, Mongolia, Nepal**, Nauru, Nigeria, Norway, Paraguay***, PNG, Romania, San Marino, Slovakia, Saudi Arabia, Slovenia, Solomon Islands, Spain, Sri Lanka, Sweden, Taipei Economic and Cultural Office (TECO), Tunisia*, UAE, Uganda, Ukraine, Venezuela, Zambia.

Standard package also applies to the following countries and other jurisdictions headed by honorary consular officers:

Barbados, Bolivia, Cameroon, Cook Islands, Costa Rica, Dominican Republic, Fiji, Gabon, Ghana, Haiti, Iceland, Jamaica, Kiribati, Latvia, Lesotho, Liberia, Luxembourg, Madagascar, Maldives, Mauritius, Monaco, Mongolia, Nepal, Samoa, Slovakia, Seychelles, Tanzania, Tonga, Trinidad and Tobago, Tunisia*, Tuvalu, Vanuatu.

Missions and posts and privileged individuals

You can claim refunds of:

- GST, WET included in the price of all of the **goods and services** available under the ITCS
- GST and excise included in the price of alcohol (excluding wine), tobacco and fuel
- GST and LCT you paid on Australian manufactured or imported motor vehicles you purchased from vehicle dealers in Australia.

Administrative and technical (A&T) staff and consular employees

You can't make any claims except for the refund of GST and LCT included in the price of an Australian-manufactured vehicle you purchased within the first six months of your arrival in Australia.

* Standard package applies to Tunisia for the diplomatic mission and staff purposes only.

** Diplomatic staff of Nepal can make a claim for the refund of GST included in the price of an imported or Australian-manufactured vehicle they purchased within the first six months of their arrival in Australia. Members of family of the diplomatic staff can't claim the GST included in the purchase of an imported vehicle.

*** A&T staff (diplomatic staff) of Paraguay can only make a claim for the refund of GST and LCT included in the price of a motor vehicle they purchased within the first six months of their arrival in Australia. They can't claim refunds of GST included in the purchase of goods or services.

Next step:

- How to claim

See also:

- What you can claim
- How we can help

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Standard plus package

If you are a mission or post on the standard plus package, you can claim a refund for a variety of taxes.

Last updated 8 July 2016

Standard plus package countries

Argentina, Austria, Belarus, Denmark, Ecuador, El Salvador, Estonia, Georgia, Germany, Indonesia****, Ireland, Israel, Italy, Kuwait, Libya, Netherlands, Oman**, Paraguay**, Philippines, Poland**, Qatar, Russia, Serbia, Switzerland, Syria, Turkey, USA.

Missions and posts and privileged individuals

You can claim a refund of:

- GST, WET included in the price of all goods and services available under the ITCS
- GST and excise included in the price of alcohol (excluding wine), tobacco and fuel
- GST and LCT you paid on Australian manufactured or imported motor vehicles you purchased from vehicle dealers in Australia.

Administrative and technical (A&T) staff and consular employees

You can claim refunds of GST, LCT and WET when, for personal use, you:

- purchase goods
- pay for removal of goods
- purchase imported* or Australian-manufactured motor vehicles in Australia.

* You can also claim refunds of GST and any LCT included in the purchase price of imported vehicles purchased within the first six months of your posting to Australia.

** Consular employees of Oman and consular employee or family member of Poland can only make a claim for the refund of GST and LCT included in the price of a motor vehicle they purchased within the first six months of their arrival in Australia. They can't claim refunds of GST included in the purchase of goods or services.

*** Member or family member of A&T Staff (diplomatic staff) of Georgia can only make a claim for the refund of GST and LCT included

in the price of a motor vehicle they purchased within the first six months of their arrival in Australia.

**** Standard plus package applies to Indonesia only for the diplomatic mission.

Next step:

- How to claim

See also:

- What you can claim
- How we can help

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Partial package

Some countries of origin have partial packages that have specific entitlements.

Last updated 8 July 2016

Some countries have specific entitlement packages.

- Afghanistan
- Azerbaijan
- Brazil
- Ethiopia
- France
- Indonesia
- Kenya
- Kosovo
- Lebanon
- Malaysia
- New Zealand

- Pakistan
- Peru
- Singapore
- South Africa
- Thailand
- Tonga
- UK
- Uruguay
- Vietnam
- Zimbabwe

Afghanistan, Singapore, South Africa, Thailand, UK



Afghanistan, Singapore, South Africa, Thailand and the UK have a special partial package of entitlements under the ITCS.

Azerbaijan



Azerbaijan has a special partial package of entitlement under the ITCS for diplomatic mission only.

Brazil



Brazil has special partial package entitlements under the ITCS.

Ethiopia



Ethiopia has special partial package entitlements under the ITCS.

France



France has special partial package entitlements under the ITCS.

Indonesia



Indonesia has a partial package of entitlements under the ITCS for the consular post only.

Kenya



Kenya has a partial package of entitlements under the ITCS.

Kosovo



Kosovo has a special partial package of entitlement under the ITCS for diplomatic mission only.

Lebanon and Malaysia



Lebanon and Malaysia have special partial package entitlements under the ITCS.

New Zealand



New Zealand has special partial package entitlements under ITCS – that is the minimum package plus imported cars.

Pakistan



Pakistan has special partial package entitlements under the ITCS.

Peru



Peru has a partial special package of entitlements under the

Tonga



Tonga has a partial special package of entitlement under the Diplomatic Privileges and Immunities (ITCS).

Uruguay



Uruguay has a partial special package of entitlements under the ITCS.

Vietnam



Vietnam has a partial package of entitlements under the ITCS.

Zimbabwe



Zimbabwe has a special partial package of entitlements under the ITCS.

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Afghanistan, Singapore, South Africa, Thailand, UK

Afghanistan, Singapore, South Africa, Thailand and the UK have a special partial package of entitlements under the ITCS.

Last updated 8 July 2016

Missions and posts

You can claim a refund of any GST, WET, LCT and excise included in the price of:

- goods
- diplomatic and consular mail services
- telecommunications services
- electricity and gas services
- protection of premises services
- removal of goods
- freight and cartage
- imported and Australian-manufactured vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel
- construction or renovation services; real property and any other thing subject to the agreement between the countries and Australia.

Privileged individuals

You can claim a refund of:

- GST and excise included in the price you paid on alcohol (excluding wine), tobacco and fuel
- GST and LCT included in the price you paid on Australian-manufactured motor vehicles.

Administrative and technical or consular employees

You can't make any claims under the partial package except for the refund of GST and LCT included in the price of an Australian-manufactured vehicle you purchased within the first six months of your arrival in Australia.

Next step:

- How to claim

See also:

- How we can help

Azerbaijan

Azerbaijan has a special partial package of entitlement under the ITCS for diplomatic mission only.

Last updated 8 July 2016

Mission

You can claim a refund of any GST, WET, LCT and excise included in the price of:

- goods
- diplomatic and consular mail services
- telecommunications services
- electricity and gas services
- protection of premises services
- removal of goods
- freight and cartage
- imported and Australian-manufactured vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel
- a lease of the premises used exclusively for the purpose of the mission.

Privileged individuals, Administrative and technical staff and their family members

You can claim a refund of any GST, WET, LCT or excise included in the price of:

- goods
- removal of goods
- alcohol (excluding wine), tobacco and fuel
- imported and Australian-manufactured motor vehicles.

Next step:

- How to claim

See also:

- [How we can help](#)

QC 49595

Brazil

Brazil has special partial package entitlements under the ITCS.

Last updated 15 January 2016

Missions and posts

You can claim a refund of any GST, LCT and excise included in the price of:

- telecommunications services
- electricity and gas services
- imported vehicles purchased on or after 7 May 2009
- Australian-manufactured vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Privileged individuals

If you are a privileged individual (but not an administrative, technical or consular employee) from the Brazilian mission, you can claim a refund of any GST, LCT and excise included in the price of:

- imported vehicles purchased on or after 7 May 2009
- Australian-manufactured vehicles
- alcohol (excluding wine), tobacco and fuel.

Next step:

- [How to claim](#)

See also:

- [How we can help](#)

QC 47795

Ethiopia

Ethiopia has special partial package entitlements under the ITCS.

Last updated 13 February 2018

Missions and posts

You can claim a refund of any GST, WET, LCT and excise included in the price of:

- goods
- diplomatic and consular mail services
- telecommunications services
- electricity and gas services
- protection of premises services
- removal of goods
- freight and cartage
- imported and Australian-manufactured vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel
- construction or renovation services; real property and any other thing subject to the agreement between the countries and Australia.

Privileged individuals

If you are a privileged individual (but not an administrative, technical or consular employee) at a French mission or post, you can claim a refund of any GST and LCT and excise included in the price of:

- imported vehicles purchased on or after 5 November 2013
- Australian-manufactured vehicles

- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Next step:

- How to claim

See also:

- How we can help

QC 54557

France

France has special partial package entitlements under the ITCS.

Last updated 8 July 2016

Missions and posts

You can claim a refund of any GST, LCT and excise included in the price of:

- furniture, furnishings, household appliances and office equipment for the official premises, including the head of mission (HOM) residence
- telecommunications
- real property leases for the premises used exclusively for the purposes of the mission as advised to DFAT
- electricity and gas
- removal costs for the HOM only
- imported vehicles you purchased on or after 7 May 2009
- Australian-manufactured vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Privileged individuals

If you are a privileged individual (but not an administrative, technical or consular employee) at a French mission or post, you can claim a refund of any GST and LCT and excise included in the price of:

- imported vehicles purchased on or after 7 May 2009
- Australian-manufactured vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Next step:

- How to claim

See also:

- How we can help

QC 47796

Indonesia

Indonesia has a partial package of entitlements under the ITCS for the consular post only.

Last updated 8 July 2016

Posts

You can claim a refund of any GST, LCT and excise included in the price of:

- telecommunications services
- electricity and gas services
- lease of official premises
- Australian-manufactured vehicles
- (GST excise) alcohol (excluding wine), tobacco and fuel.

Privileged individuals

You can claim a refund of any GST LCT and excise included in the price of:

- Australian-manufactured motor vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Next step:

- How to claim

See also:

- How we can help

QC 47805

Kenya

Kenya has a partial package of entitlements under the ITCS.

Last updated 8 July 2016

Missions and posts

You can claim a refund of any GST, LCT, WET and excise included in the price of:

- goods other than clothing, footwear and electrical goods
- diplomatic mail
- telecommunications services
- electricity and gas services
- protection of premises services
- removal of goods
- freight and cartage
- imported and Australian-manufactured motor vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Privileged individuals

You can claim any GST, LCT or excise included in the price of:

- goods other than clothing, footwear and electrical goods
- removal of goods
- imported and Australian-manufactured vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Next step:

- How to claim

See also:

- How we can help

QC 47798

Kosovo

Kosovo has a special partial package of entitlement under the ITCS for diplomatic mission only.

Last updated 8 July 2016

Mission

You can claim a refund of any GST, WET, LCT and excise included in the price of:

- goods
- diplomatic and consular mail services
- telecommunications services
- electricity and gas services
- protection of premises services
- removal of goods
- freight and cartage
- imported and Australian-manufactured vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel

- a lease of the premises used exclusively for the purpose of the mission.

Privileged individuals, Administrative and technical staff and their family members

You can claim a refund of any GST, WET, LCT or excise included in the price of:

- goods
- removal of goods
- alcohol (excluding wine), tobacco and fuel
- imported and Australian-manufactured motor vehicles.

Next step:

- [How to claim](#)

See also:

- [How we can help](#)

QC 49596

Lebanon and Malaysia

Lebanon and Malaysia have special partial package entitlements under the ITCS.

Last updated 8 July 2016

Missions and posts

You can claim a refund of any GST, LCT and excise included in the price of:

- Australian-manufactured motor vehicles
- consular or diplomatic mail services
- telecommunications services
- electricity and gas services

- protection of premises services
- removal of goods
- freight and cartage
- (GST and excise) included in the price of alcohol (excluding wine), tobacco and fuel
- construction or renovation services; real property and any other thing subject to the agreement between the countries and Australia
- lease of official premises.

Privileged individuals

You can claim a refund of:

- GST and LCT included in the price of Australian-manufactured motor vehicles
- GST and excise included in the price of alcohol (excluding wine), tobacco and fuel

For Privileged individuals of Malaysia you can also claim refunds of the GST included in the price of removal of goods services.

Next step:

- How to claim

See also:

- How we can help

QC 47799

New Zealand

New Zealand has special partial package entitlements under ITCS – that is the minimum package plus imported cars.

Last updated 8 July 2016

Missions and posts and privileged individuals

You can claim refunds for:

- GST and LCT included in the price of Australian-manufactured motor vehicles and imported cars
- GST and excise included in the price of alcohol (excluding wine), tobacco and fuel

You can claim these concessions for:

- official use
- personal use if you are an individual with diplomatic status or consular officer status.

Administrative and technical (A&T) staff and consular employees

You can't make any claims except for the refund of GST and LCT included in the price of an Australian-manufactured vehicle you purchased within the first six months of your arrival in Australia.

Next step:

- [How to claim](#)

See also:

- [How we can help](#)

QC 47800

Pakistan

Pakistan has special partial package entitlements under the ITCS.

Last updated 8 July 2016

Missions and posts

You can claim a refund of any GST, LCT, WET and excise included in the price of:

- furniture and other household goods
- wine

- Australian-manufactured motor vehicles
- telecommunication services
- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Privileged individuals

You can claim for the same as your mission or post, except for telecommunications services.

Next step:

- How to claim

See also:

- How we can help

QC 47801

Peru

Peru has a partial special package of entitlements under the ITCS.

Last updated 13 February 2018

Missions and posts

You can claim a refund of any GST, LCT, WET and excise included in the price of:

- household goods and wine
- diplomatic and consular mail services
- telecommunications services
- electricity and gas services
- protection of premises services
- removal of goods
- freight and cartage

- Australian-manufactured motor vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Privileged individuals

If you are a privileged individual (but not an administrative, technical or consular employee) from the Peruvian mission, you can claim a refund of any GST, LCT, WET and excise included in the price of:

- household goods and wine
- removal of goods
- alcohol (excluding wine), tobacco and fuel
- Australian-manufactured motor vehicles.

Next step:

- How to claim

See also:

- How we can help

QC 47802

Tonga

Tonga has a partial special package of entitlement under the Diplomatic Privileges and Immunities (ITCS).

Last updated 8 July 2016

Missions

You can claim a refund of any GST, LCT, WET and excise included in the price of:

- goods
- electricity and gas services
- imported and Australian-manufactured vehicles

- construction or renovation services; real property and any other thing subject to the agreement between the countries and Australia
- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Privileged individuals

You can claim a refund of any GST, LCT and WET included in the price of goods you purchase for your personal use. You can claim a refund of GST and excise included in the price of alcohol (excluding wine), tobacco and fuel.

This applies to purchases from 21 August 2008.

Administrative and technical (A&T) staff and consular employees

You can't make any claims under the minimum package except for the refund of GST and LCT included in the price of an Australian-manufactured vehicle you purchased within the first six months of your arrival in Australia.

Next step:

- [How to claim](#)

See also:

- [How we can help](#)

QC 47803

Uruguay

Uruguay has a partial special package of entitlements under the ITCS.

Last updated 8 July 2016

Missions and posts

You can claim a refund of any GST, LCT, WET and excise included in the price of:

- diplomatic or consular mail services

- imported or Australian-manufactured motor vehicles
- construction or renovation services; real property and any other thing subject to the agreement between the countries and Australia
- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Privileged individuals

You can claim a refund of any GST, LCT and excise included in the price of:

- imported or Australian-manufactured motor vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Next step:

- How to claim

See also:

- How we can help

QC 47804

Vietnam

Vietnam has a partial package of entitlements under the ITCS.

Last updated 8 July 2016

Missions and posts

You can claim a refund of any GST, LCT and excise included in the price of:

- telecommunications services
- electricity and gas services
- lease of official premises
- Australian-manufactured vehicles
- (GST excise) alcohol (excluding wine), tobacco and fuel.

Privileged individuals

You can claim a refund of any GST, LCT and excise included in the price of:

- Australian-manufactured motor vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Next step:

- How to claim

See also:

- How we can help

QC 49597

Zimbabwe

Zimbabwe has a special partial package of entitlements under the ITCS.

Last updated 8 July 2016

Missions and posts and privileged individuals

You can claim a refund of any GST, LCT, WET and excise included in the price of:

- furniture and other household goods
- clothes
- Australian-manufactured vehicles
- (GST and excise) alcohol (excluding wine), tobacco and fuel.

Next step:

- How to claim

See also:

- How we can help

QC 47807

Entitlements by organisation

International organisations are entitled to make claims for certain goods and services if they are for official use.

Last updated 8 July 2016

For entitlements, refer to the Privileges and Immunities Regulations of the individual organisations.

QC 47808

What you can claim

You may claim the GST included in the price of various goods and services depending on your entitlements package.

Last updated 8 July 2016

What you can claim will depend on your entitlements package and may include the GST included in the price you paid for fuel, motor vehicles, and some goods and services.

Find out about:

- Alcohol, Tobacco and Fuel
- Goods
- Motor vehicles
- Services

Alcohol, Tobacco and Fuel



You may be able to claim a refund of GST and excises included in the price of fuel if there is no minimum to claiming.

Goods



You may be able to claim a refund of the GST included in the price of goods but it depends on the nature of the goods.

Motor vehicles



You may be able to make a claim for the GST or LCT paid on vehicles.

Services



Check what is listed in your entitlement package to claim for GST included in the price you paid for services.

QC 47809

Alcohol, Tobacco and Fuel

You may be able to claim a refund of GST and excises included in the price of fuel if there is no minimum to claiming.

Last updated 8 July 2016

You can claim a refund of the GST and excise included in the purchase price of alcohol, tobacco and fuel even if your tax invoice is for less than \$200 including GST.

Fuel

We work out the excise refund on the quantity of fuel you purchased – not the cost of the fuel. So the quantity must be shown on the statement or tax invoices the suppliers gave you for cash purchases.

If tax invoices for fuel purchases don't show the number of litres you purchased, you can ask the service station to do one of the following:

- stamp the back of the tax invoice and include the number of litres
- give you a separate written receipt showing the number of litres and attach this to the original tax invoice
- stamp the running sheet, show the number of litres and attach the tax invoices to this running sheet.

If you use fuel charge cards such as Motorpass and Shellcard, you can submit either the charge statement or the individual tax invoices you received with each purchase. We'll accept only one of these two options. You can't use a combination of the two.

We'll accept fuel charge card statements you download from the internet only for the period immediately before you lodge your refund claim. We won't accept internet statements that are more than six months old. For example, if you download a statement for April, May and June you must lodge your claim in July.

Alcohol

We work out the excise refund on the type of alcoholic beverage purchased – not the cost of the beverage. So the type of beverage purchased must be shown on the statement or tax invoices the suppliers give you for cash purchases.

Tobacco

We work out the excise refund on the tobacco product purchased – not the cost of the product. So the number of cigarettes or cigars purchased must be shown on the statement or tax invoices the suppliers give you for cash purchases.

Next step:

- How to claim

Goods

You may be able to claim a refund of the GST included in the price of goods but it depends on the nature of the goods.

Last updated 4 June 2020

You may be able to claim a refund of GST included in the purchase or lease price of goods.

We define 'goods' as any form of personal property or merchandise that you can move, carry from place to place, or consume.

Wine

You can claim Goods and services tax (GST) and Wine equalisation tax (WET) included in what you paid for wine only if:

- your **entitlement package** entitles you to a refund on goods
- the minimum purchase price is \$200 (so the GST is \$18.18 or more).

To support your claim for GST you need to provide the original tax invoice from the supplier to show the amount of GST you paid.

Alcohol (other than wine) and tobacco products

If your **entitlement package** entitles you to a refund on goods, you may be able to claim a refund of GST included in the price you paid for alcohol (other than wine) and tobacco products. You can submit a claim for GST on purchases that are less than \$200 for these items.

Items you can't claim

The following are not personal moveable property and you can't claim a refund for the GST for:

- holiday, entertainment or accommodation
 - holiday travel
 - holiday hotel accommodation

- concert tickets
 - theme parks
- items permanently attached to land or buildings
- items used or provided as a part in a repair service
- items used in building and construction services or property maintenance, including
 - fencing
 - landscaping
 - security doors
 - locks
 - irrigation equipment
 - shower doors
 - light fittings
 - swimming pool equipment
 - air conditioners.

Next step:

- How to claim

QC 47811

Motor vehicles

You may be able to make a claim for the GST or LCT paid on vehicles.

Last updated 4 June 2020

You may be able to claim a refund of:

- Goods and services tax (GST) included in the price of all motor vehicles you purchase from registered vehicle dealers in Australia for both private and official use

- **Luxury car tax (LCT)** you paid on all new cars and on cars less than two years old if the value of the car is more than the **LCT threshold** amount.

Customs duty is not included in the Indirect tax concession scheme (ITCS). The [Department of Home Affairs](#)  deals with customs duty.

See also:

- **Luxury car tax**
- **Luxury car tax rate and thresholds**

Locally-purchased vehicles

Privileged individuals may not be able to claim GST (and LCT if applicable) included in the price of an imported vehicle they purchase from a motor vehicle dealer in Australia for either official or personal use.

Privileged individuals who purchase an imported vehicle from a dealer's showroom stock can't claim the customs duty included in the price of the vehicle, regardless of entitlements under the ITCS.

See also:

- **Imported vehicle entitlement table and related information**

Purchasing a vehicle under privilege

To apply to purchase a vehicle under privilege, complete the following steps:

- Check your **ITCS entitlements package**.
- Complete the **Application for the purchase of a motor vehicle under privilege** – your vehicle dealer will also need to complete some details on this form.
- Send the completed form to the Protocol Branch of DFAT for approval.

Once you have approval, you can purchase the vehicle.

Second-hand vehicles

If you are a privileged individual and you purchase a vehicle from a registered dealer or import a second-hand car, GST is included in the vehicle's price. You may also pay LCT if the date of the car's local manufacture or date of entry for home consumption was less than two years earlier.

You will not pay GST if you purchase the second-hand vehicle from an individual or organisation that is not registered for GST.

Whether you can obtain a refund of the GST and LCT under the ITCS will depend on your **entitlement package**.

Leased/hire purchase vehicles

If you are a privileged individual and you finance a vehicle using a lease, the periodic lease payments to the finance company must include GST.

Whether you can obtain a refund of the GST included in the lease payment under the ITCS depends on your **entitlement package**.

If you choose to purchase the vehicle at the end of the lease, the sale is subject to GST. You may be able to obtain a refund of this amount of GST depending on your entitlement package.

Imported vehicles

Not all privileged individuals can claim refunds of amounts equal to GST and any LCT included in the price of an imported vehicle they purchased in Australia. Whether you can obtain a refund of the GST and LCT under the ITCS will depend on your **entitlement package**.

Next step:

- How to claim

QC 47812

Services

Check what is listed in your entitlement package to claim for GST included in the price you paid for services.


Last updated 4 June 2020

You can claim a refund on the GST included in the price you paid for services listed in your entitlement package.

Telecommunications, electricity and gas

If you pay the telecommunications, electricity and gas accounts for your privileged individuals as an official expense, you can claim any GST included in the cost. Privileged individuals can't claim the GST included in these services.

Construction and renovation

If you want to claim a refund of the GST included in the price of construction and renovation projects you undertake, you must have a separate, formal arrangement with the Department of Foreign Affairs and Trade ([DFAT](#) )

You need to start negotiations with DFAT before you contract for any construction or large renovation services.

If you have a separate construction and renovation agreement, you may be able to claim a refund of the GST included in the cost of any construction and renovation projects. Generally, you **can** claim if:

- the total cost of the project is A\$10,000 or more
- the project is for the embassy, high commission or the head of mission's residence in Canberra.

You **can't** claim for:

- consular posts
- international organisations
- other residential premises you own for staff use.

When claiming a refund of the GST included in the price of construction and renovation projects, you must identify the project and the total cost of the project.

Protection of premises

You **can** claim refunds of the GST included in the cost of services provided to protect premises for your official use. For example, you can claim:

- payments to security guards
- remote monitoring of electronic security systems or line monitoring.

When we say official use, we mean protecting official premises of the mission or post and the head of mission residence you told DFAT about. We don't mean protecting staff residences.

You **can't** claim for:

- replacing doors, gates or door locks (these are repairs and maintenance or property maintenance and are not covered by the ITCS)
- servicing fire alarms
- purchasing, installing or maintaining security systems.

Repairs and maintenance

You **can't** claim a refund for GST you pay for:

- property maintenance services
 - insurance
 - repairs
 - maintaining gardens
- services to repair and maintain other goods
- maintenance and repairs to motor vehicles.

Even if you ask the service provider to invoice you separately for the material or parts they use in the repair or maintenance, you can't claim a refund.

Removal of goods services

If you pay the cost for the removal of goods services for official use, you can claim GST included in the cost.

It does not include:

- storage costs
- garbage (rubbish) services
- removal of garden refuse or other rubbish

Freight and cartage other than removal of goods

If you pay the cost for the freight and cartage other than removal of goods for official use, you can claim GST included in the cost.

Next step:

- How to claim

QC 47813

How to claim

You make a claim by lodging an application form together with the supporting invoices.

Last updated 21 September 2016

You can lodge a claim form by either:

- emailing the electronic form to us
- printing, completing and posting the appropriate claim form to us at:
 - **Diplomatic Refunds Processing Team**
Australian Taxation Office
PO Box 9977
Brisbane QLD 4001

You need to submit original tax invoices with your application. We'll return original invoices to you when we've processed your claim.

Electronic form

Email us at itcs@ato.gov.au and we'll send you an electronic claim form. The form will calculate the totals and create a summary page for your claim. You don't need to group invoices into categories – we'll sort the data after we receive it. The form also provides instructions to help you complete it.

You still need to mail us copies of the applications, schedules, fuel running sheets and original tax invoices.

The form contains macros – **do not** turn them off.

When to claim

Claims for:

- fuel purchases are to be submitted every three months
- general purchases (including alcohol and tobacco) are to be submitted every three months
- reimbursement of GST and any LCT on a vehicle can be made at any time after the vehicle has been purchased.

Fuel purchases claim form

Complete an Application for refund under Indirect Tax Concession Scheme (ITCS) – Fuel claim form (NAT 3152).

Use this form to claim a refund of the fuel excise and GST you paid on fuel.

Use the Running sheet for cash purchases of fuel to record cash purchases of fuel. You must transfer the totals from the running sheet to the 'schedule for fuel purchases' on the fuel claim form.

General purchases claim form

Complete an Application for refund under Indirect Tax Concession (ITCS) Scheme - General claim. The form includes a 'schedule for general purchases' which needs to be completed.

Use this form to claim a refund of the GST and any WET you paid on the purchase of:

- alcohol and tobacco products

- goods
- electricity and gas
- telecommunications
- freight and cartage
- protection of premises services
- rent of official premises
- mail services
- protective services
- removal of goods.

The mission, post or organisation can lodge only one general claim each quarter. Your claim must include all claimable expenses.

Claims by individuals can't be submitted separately – they must be included in the quarterly claim submitted by the mission, post or organisation.

Motor vehicle claim form

Complete an **Application for refund under the Indirect Tax Concession Scheme – Motor vehicle claim** (NAT 3155). The form includes a 'schedule for vehicle purchases' which needs to be completed.

Use this form to claim a refund of the GST and any LCT you paid on the purchase of a vehicle.

You must send us the completed form and schedule together with:

- a valid original tax invoice
- a receipt showing full payment for the vehicle
- a copy (for imported vehicles) or the original (for locally-manufactured vehicles) of the Application for the purchase of a motor vehicle under privilege form once DFAT and the Department of Home Affairs have approved it
- the original signed lease or hire purchase contract if you have leased or obtained vehicles by hire purchase.

If you can purchase a motor vehicle under privilege and want to claim a refund of GST (and LCT, if applicable), you must complete this form and DFAT must approve it before you finalise the purchase of your vehicle. You must:

- make a copy of this form and include it with your claim for a refund of GST if you purchase an imported vehicle
- include the original form with your claim for a refund of GST if you purchase an Australian-manufactured vehicle.

See also:

- [How we can help](#)

QC 47814

How we can help

For enquiries by email about indirect tax concession scheme by diplomats and businesses providing services to diplomats.

Last updated 15 January 2016

Help with your claim


If you're a diplomat or a business providing services to diplomats, you can contact us by email at itcs@ato.gov.au

This email address is only for enquiries about the indirect tax concession scheme by diplomats and businesses providing services to diplomats.

Questions about entitlement packages

We broadly base packages on what Australian missions and staff receive in each country.

You can ask the Department of Foreign Affairs and Trade (DFAT) to review your indirect tax concession package if your country changes the tax concession arrangements for Australian missions and staff.

To discuss reviewing your entitlements, contact the Protocol branch of DFAT by visiting dfat.gov.au 

QC 47815

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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