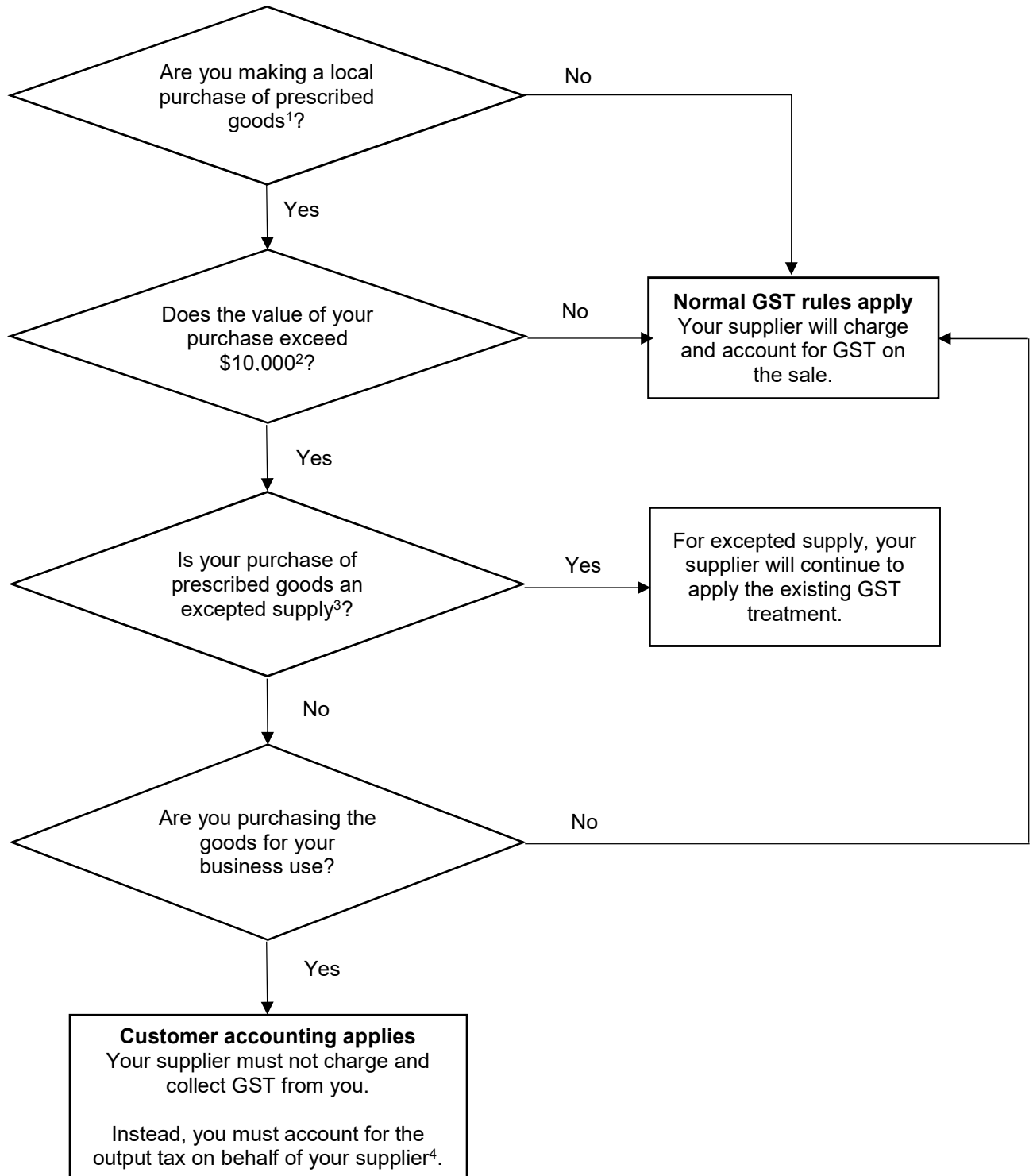


Customer Accounting How it affects you as a customer come 1 January 2019



¹ Prescribed goods mean mobile phones, memory cards and off-the-shelf software.

² Subject to certain conditions being met, you have the option to apply customer accounting even if the value of the supply is ≤ \$10,000.

³ An excepted supply is a supply of prescribed goods that is excluded from customer accounting.

⁴ Where you have obtained prior approval from the Comptroller of GST, you need not report output tax and input tax in your GST return.