

DECLARATION OF INSTRUCTION

For the purpose of GST, I hereby certify these goods are deemed precious metal items as indicated on the commercial invoice.

According to the Goods and Services Tax ruling (GSTR 2003/10) the contents of these items as indicated by purity satisfy the following requirements to be defined as precious metals and therefore GST Exempt under item LPM.

- Paragraph 7-9 as an individual, I fulfil criteria under Section 40-100 of the GST Act
- Paragraph 8-11 these are precious metals (in investment form) of at least 99.5% fineness for gold and of at least 99.9% fineness for silver and of least 99% for platinum
- Paragraph 12 these are not proof coins and price is determined by the spot price
- Paragraph 13 these are not coins of numismatic value and price is determined from the spot price.
- Paragraph 14-21 I am NOT a dealer and therefore meet the criteria under Section 40-100 of the GST act. These are in investment form.
- Paragraph 22 these are bullion bars or coins
- Paragraph 23 the metals bear all the required markings describing metal fineness, content and weight.
- Paragraph 24 these are not granules. The bullion bars bear internationally recognised hallmark as required in section 23 and 24
- Paragraph 25 there is no jewellery, only bullion bars and/or coins
- Paragraph 26 these are NOT collector coins, price is determined from spot price
- Paragraph 27 these are NOT numismatic coins
- Paragraph 28 price is determined from the spot price of silver, gold or platinum
- Paragraph 29 Is capable of being traded on the international bullion market, that is, it must be a bar, wafer or coin and is usually traded at the price that is determined by reference to the spot price of the metal it contains.
- Paragraph 30 the silver, gold or platinum is in investment form only.
- Paragraph 31 price of each product is determined from the spot price of silver and gold
- Paragraph 32 N/A as 38-385 is for dealers in precious metals, I believe my purchases fall under 40-100 and classified as inputted taxed supply
- Paragraph 33 there are no granules in the purchases
- Paragraph 34-36 there are no bars or wafers in the purchases. The bars carry an internationally recognized hallmark guaranteeing the fineness and quality of the metal
- Paragraph 37 these are not proof coins only bullion coins.
- Paragraph 38 a) coin price determined with reference to spot price for silver, gold or platinum.
b) the coins are mass produced and freely available to the general public.
c) these are bullion or bullion coins only.
- Paragraph 39 these are not proof coins as the price is solely determined by reference to the spot price of silver, gold or platinum.
- Paragraph 40 these are not coins of numismatic quality or collector coins.
- Paragraph 41 the goods are bullion or bullion coins and bear the marks required in paragraph 22-23 and are of the relevant fineness and therefore should qualify as precious metals for GST purposes.
- Paragraph 42 these coins are not commemorative coins, their price is determined solely on its metal content.
- Paragraph 43-47 these are not proof coins as their price is solely determined by reference to the spot price and changes daily. There are no other factors that determine the price of the coins. They were purchased at a price close to, and based on, the spot price.

I hereby confirm that I do not fall under Sect 38-385 as I am not a dealer in precious metals and thus qualify for Sect 40-100 and 13-10(b)

I hereby confirm that the bullion, medallions or coins I have ordered meet the criteria of a precious metal and are of investment form as described by s195-1 of the GST Act and the GSTR 2003/10

Therefore, in this case, the GST exemption code LPM is applicable. I hereby request to submit an Import Declaration to the Australian Customs Service claiming GST exemption LPM.

I understand that there are administrative penalties in place for failing to comply with the GST Act and regulations.

The statements in this declaration are true and correct in every particular.

Full Name

Signed

APMEX Order #

Dated
