Public advice and guidance compendium – GSTR 2017/1

This is a compendium of responses to the issues raised by external parties to draft Goods and Services Tax GSTR 2016/D1 *Goods and services tax: making cross-border supplies to Australian consumers*

This compendium of comments has been edited to maintain the anonymity of entities that have commented.

Summary of issues raised and responses

Issue No.	Issue raised	ATO Response/Action taken
1.	Query how overseas suppliers would lodge GST returns and remit GST to the ATO.	The ATO has provided guidance on its website, ato.gov.au, to assist non-resident entities with understanding their registration and reporting requirements under the new law. See International taxation of goods and services supplied to Australia
2.	Suggest an alternative design to the legislative amendments which would involve amounts being paid directly to the ATO at the time of the transaction.	The methods for collecting GST are a matter of policy. The purpose of this Ruling is to provide the ATO's interpretation of the legislation as enacted.
3.	There are concerns that suppliers will face practical issues associated with the transitional rules for contracts that straddle 1 July 2017. Propose an alternative model for dealing with contracts that straddle 1 July 2017.	The transitional rules are not the main focus of this Ruling. The ATO is currently considering what advice/guidance is necessary in relation to the transitional rules. However, the advice/guidance on these rules will need to be consistent with the legislation as enacted.