



Public advice and guidance compendium – GSTR 2025/2

❗ Relying on this Compendium

This Compendium of comments provides responses to comments received on the draft update to Goods and Services Tax Ruling GSTR 2007/2 *Goods and services tax: supplies where effective use or enjoyment of the supply take place outside Australia*. It is not a publication that has been approved to allow you to rely on it for any purpose and is not intended to provide you with advice or guidance, nor does it set out the ATO's general administrative practice. Therefore, this Compendium does not provide protection from primary tax, penalties or interest for any taxpayer that purports to rely on any views expressed in it.

Summary of issues raised and responses

Issue number	Issue raised	ATO response
1	Examples The examples are improved by the changes made in this update as they ensure readers are guided step-by-step through the provisions. This promotes proper analysis and prevents readers inappropriately reading parts of the Ruling in isolation. Consideration could be given to consolidating all the examples into a single table or tables to allow comparisons.	No changes have been made to the final Ruling. While we considered this suggestion, we concluded that including comparative tables may encourage readers not to consider the full explanation provided in each example.
2	Alternative views The Ruling is improved by the removal of many of the 'Alternative views' sections. These sections were originally included to ensure all issues were fully considered and explained, but are no longer necessary after 25 years.	We have noted this submission.
3	Paragraph and example numbering The Ruling has been effectively streamlined and simplified, the plain English title is clearer and the Ruling is more user-friendly. However, the numbering of the paragraphs and examples is somewhat confusing.	We agree. The final Ruling has been published as a new ruling and all paragraphs, footnotes and examples have been consequently renumbered.

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).