


GSTR 2017/1EC - Compendium

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Page status: **not legally binding**

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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. |