



GSTA TPP 009W - Goods and services tax: Is an entity that enters into an agreement to make a subsequent supply making two taxable supplies?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 009W - Goods and services tax: Is an entity that enters into an agreement to make a subsequent supply making two taxable supplies?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 4 June 2014



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: is an entity that enters into an agreement to make a subsequent supply making two taxable supplies?

Goods and Services Tax Advice GSTA TPP 009 is withdrawn with effect from today.

1. Goods and Services Tax Advice GSTA TPP 009 considered whether an entity makes two taxable supplies where they have entered an agreement to make a subsequent supply.
2. GSTA TPP 009 is withdrawn because paragraphs 67 to 70 of GSTR 2006/9 *Goods and services tax: supplies* contain the Commissioners view in relation to supplies, and the GSTA does not provide appropriate interpretive guidance, as it fails to take into account a High Court case decided since its release.

Commissioner of Taxation

4 June 2014

ATO references

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