



GSTA TPP 019W - Goods and services tax: Are sales of section 100-5 vouchers, commonly referred to as face value vouchers (FVVs), to retail outlets and subsequent sales of the same vouchers to customers taxable supplies?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 019W - Goods and services tax: Are sales of section 100-5 vouchers, commonly referred to as face value vouchers (FVVs), to retail outlets and subsequent sales of the same vouchers to customers taxable supplies?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *16 April 2014*



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: are sales of section 100-5 vouchers, commonly referred to as face value vouchers (FVVs), to retail outlets and subsequent sales of the same vouchers to customers taxable supplies?

Goods and Services Tax Advice GSTA TPP 019 is withdrawn with effect from today.

1. Goods and Services Tax Advice GSTA TPP 019 explains that under subsection 100-5(1) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act), sales of face value vouchers to retail outlets are not taxable supplies.
2. GSTA TPP 019 is no longer necessary as it is superseded by an existing ATO view.
3. The Commissioner's view regarding the sales of section 100-5 vouchers to retailers and subsequently to customers is contained in paragraphs 9, 72-73 and 84 of GSTR 2003/5 *Goods and services tax: vouchers*.

Commissioner of Taxation

16 April 2014

ATO references

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