

# ***GSTA TPP 024W - Goods and services tax: is an offer to renew a membership or contract an invoice that triggers attribution under subsection 29-5(1) of the GST Act?***

! This cover sheet is provided for information only. It does not form part of *GSTA TPP 024W - Goods and services tax: is an offer to renew a membership or contract an invoice that triggers attribution under subsection 29-5(1) of the GST Act?*

! This GSTA is withdrawn and replaced by a section of [GSTR 2000/34](#)

! This document has changed over time. This is a consolidated version of the ruling which was published on *5 June 2013*



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## Notice of Withdrawal

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### **Goods and Services Tax Advice**

Goods and services tax: is an offer to renew a membership or contract an invoice that triggers attribution under subsection 29-5(1) of the GST Act?

Goods and Services Tax Advice GSTA TPP 024 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with whether an offer to renew a membership or contract was an invoice that triggered the attribution of GST payable for a taxable supply to a tax period.
2. The content of this GSTA TPP is covered by Goods and Services Tax Ruling GSTR 2000/34. See, in particular, paragraph 45 of GSTR 2000/34.

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**Commissioner of Taxation**

5 June 2013

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ATO references

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