GSTA TPP 036W - Goods and services tax: who is liable for GST if a principal makes a taxable supply through an agent?

⚠This cover sheet is provided for information only. It does not form part of *GSTA TPP 036W - Goods and services tax: who is liable for GST if a principal makes a taxable supply through an agent?*

⚠This advice is withdrawn from 1 July 2010. The content of this GSTA TPP is merely a straight application of the law. It answers the question by mentioning common law agency (and correctly refers to paragraph 55 of Goods and Services Tax Ruling GSTR 2000/37 for support) and modifies that response where either Division 57 or Subdivision 153-B applies. The GSTA does not refer to any other paragraphs in GSTR 2000/37 even though Division 57 & Subdivision 153-B of the *A New Tax System (Goods and Services Tax) Act 1999* are addressed in the Ruling.

⚠This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2010*

Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: who is liable for GST if a principal makes a taxable supply through an agent?

Goods and Services Tax Advice GSTA TPP 036 is withdrawn with effect from today.

1.   This Goods and Services Tax Advice dealt with who is liable for GST if a principal made a taxable supply through an agent.

2.   This advice is withdrawn from 1 July 2010. The content of this GSTA TPP is merely a straight application of the law. It answers the question by mentioning common law agency (and correctly refers to paragraph 55 of Goods and Services Tax Ruling GSTR 2000/37 for support) and modifies that response where either Division 57 or Subdivision 153-B applies. The GSTA does not refer to any other paragraphs in GSTR 2000/37 even though Division 57 & Subdivision 153-B of the *A New Tax System (Goods and Services Tax) Act 1999* are addressed in the Ruling.

Commissioner of Taxation
1 July 2010