




***GSTA TPP 039W - Goods and services tax: do expenses incurred by an agent on behalf of the principal fall under subsection 153-60(2) of the A New Tax System (Goods and Services Tax) Act 1999 (GST Act)?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 039W - Goods and services tax: do expenses incurred by an agent on behalf of the principal fall under subsection 153-60(2) of the A New Tax System (Goods and Services Tax) Act 1999 (GST Act)?*

 This advice is withdrawn from 1 July 2010. The content of this GSTA TPP is covered by paragraph 74A of Goods and Services Tax Ruling [GSTR 2000/37](#).

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



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## Notice of Withdrawal

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### Goods and Services Tax Advice

Goods and services tax: do expenses incurred by an agent on behalf of the principal fall under subsection 153-60(2) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act)?

Goods and Services Tax Advice GSTA TPP 039 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with expenses incurred by an agent on behalf of the principal fall under subsection 153-60(2) of the GST Act.
2. This advice is withdrawn from 1 July 2010. The content of this GSTA TPP is covered by paragraph 74A of Goods and Services Tax Ruling GSTR 2000/37.

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**Commissioner of Taxation**

1 July 2010

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#### ATO references

NO: 2006/20258

ISSN: 1833-0053

ATOlaw topic: Goods and Services Tax ~~ Miscellaneous rules ~~ agency