



***GSTA TPP 043W - Goods and services tax: Is a client's reimbursement to a lawyer for a payment of a tax, fee, or charge (tax) that is not subject to GST consideration for a taxable supply by the lawyer if the lawyer paid the tax as an agent for the client?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 043W - Goods and services tax: Is a client's reimbursement to a lawyer for a payment of a tax, fee, or charge (tax) that is not subject to GST consideration for a taxable supply by the lawyer if the lawyer paid the tax as an agent for the client?*

 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 a client's reimbursement to a lawyer for a payment of a tax, fee or charge (tax) that is not subject to GST consideration for a taxable supply by the lawyer if the lawyer paid the tax as an agent for the client?

Goods and Services Tax Advice GSTA TPP 043 is withdrawn with effect from today.

1. GSTA TPP 043 stated that when a lawyer pays for a client's taxes, fees, or charges, the lawyer is acting as an agent for the client and these expenses are those of the client and not the lawyer. The reimbursement to the lawyer from their client is not consideration for the lawyer's taxable supply of services to the client.
2. GSTA TPP 043 is withdrawn because it is a duplication of an existing ATO view.
3. The Commissioner's view regarding the GST treatment of reimbursements by clients for taxes, fees, or charges to lawyers acting as agents, is contained in paragraphs 48 to 52 of Goods and Services Tax Ruling GSTR 2000/37 *Goods and services tax ruling: agency relationships and the application of the law*.

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#### Commissioner of Taxation

4 June 2014

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#### ATO references

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