



# ***GSTA TPP 071W - Goods and services tax: are the simplified accounting method turnover thresholds GST inclusive or GST exclusive?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 071W - Goods and services tax: are the simplified accounting method turnover thresholds GST inclusive or GST exclusive?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 June 2014*



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## Notice of Withdrawal

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### Goods and Services Tax Advice

Goods and services tax: are the simplified accounting method turnover thresholds GST-inclusive or GST-exclusive?

Goods and Services Tax Advice GSTA TPP 071 is withdrawn with effect from today.

1. GSTA TPP 071 explains that the annual turnover thresholds for the purposes of the Determinations made under Division 123 of the *A New Tax System (Goods and Services Tax) Act 1999* are calculated on a GST-exclusive basis.
2. GSTA TPP 071 is withdrawn because the Commissioner's view in relation to this issue is contained in paragraph 15 of Goods and Services Tax Ruling GSTR 2001/7 *Goods and Services Tax: meaning of GST turnover, including the effect of section 188-25 on projected GST turnover*. Paragraph 15 of GSTR 2001/7 explains that the turnover thresholds are the sum of the respective values excluding GST.
3. GSTA TPP 071 is therefore a duplication of an existing ATO view and is no longer required.

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**Commissioner of Taxation**

25 June 2014

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ATO references

NO:	1-5IPWVCA
ISSN:	1833-0053
ATOlaw topic:	Goods and Services Tax ~ Food ~ other issues

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