

# ***GSTA TPP 096W - Goods and services tax: what are the registration requirements for resident agents acting for non-residents?***

⚠ This cover sheet is provided for information only. It does not form part of *GSTA TPP 096W - Goods and services tax: what are the registration requirements for resident agents acting for non-residents?*

⚠ This GSTA is withdrawn and replaced by an example in the Leaving the GST System (NAT 14829-05.2007) fact sheet.

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *19 January 2009*



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## Notice of Withdrawal

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

Goods and services tax: what are the registration requirements for resident agents acting for non-residents?

Goods and Services Tax Advice GSTA TPP 096 is withdrawn with effect from today.

1. This Goods and Services Tax Advice dealt with what the registration requirements are for resident agents acting for non-residents.
2. This GSTA is withdrawn and replaced by an example in the Leaving the GST System (NAT 14829-05.2007) fact sheet.

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**Commissioner of Taxation**

19 January 2009

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ATO references

NO: 2006/20258

ISSN: 1833-0053

ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~ adjustments other