GSTD 2000/1W - Goods and services tax: is the scope of Division 99 of the A New Tax System (Goods and Services Tax) Act 1999 limited to holding deposits?

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This document has changed over time. This is a consolidated version of the ruling which was published on *3 August 2005*

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Notice of Withdrawal

Goods and Services Tax Determination

Goods and services tax: is the scope of Division 99 of the *A New Tax System (Goods and Services Tax) Act 1999* limited to holding deposits?

Goods and Services Tax Determination GSTD 2000/1 is withdrawn with effect from today.

1. The Determination clarified that Division 99 of the *A New Tax System (Goods and Services Tax) Act 1999* could apply to a deposit, other than a 'holding deposit', if the deposit was subject to forfeiture by the recipient on a failure to perform an obligation under an agreement and not a 'part payment' for a supply. The Determination explained and applied the special attribution rule provided in Division 99.

2. The Determination is superseded by draft Goods and Services Tax Ruling GSTR 2005/D1, which provides a more comprehensive explanation of the Commissioner's views of the operation of Division 99 and the GST consequences arising from the taking of, and application or forfeiture of, a security deposit.

Commissioner of Taxation
3 August 2005

ATO references
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