


***GSTD 2007/3A3 - Addendum - Goods and services tax: if a non-resident entity owns residential rental premises in Australia and an Australian accountant makes a supply to that entity consisting of advice about the premises and tax return preparation services, is that supply wholly or partly GST-free if made on or after 1 April 2005?***

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## Addendum

### Goods and Services Tax Determination

Goods and services tax: if a non-resident entity owns residential rental premises in Australia and an Australian accountant makes a supply to that entity consisting of advice about the premises and tax return preparation services, is that supply wholly or partly GST-free if made on or after 1 April 2005?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2007/3 to include amendments from the *Treasury Legislation Amendment (Repeal Day) Act 2015* and update references.

GSTD 2007/3 is amended as follows:

#### 1. Preamble

Omit the preamble; substitute:

##### ❗ Relying on this Determination

This publication is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Determination applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Determination. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Determination.

#### 2. Paragraph 1

(a) Omit 'No,'; substitute 'If a non-resident owns residential rental premises in Australia<sup>A1</sup> and an Australian accountant makes a supply to that entity consisting of advice about the premises and tax return preparation services,'.

(b) After the first instance of 'Australia' in the substituted content, insert new footnote A1:

<sup>A1</sup> From 1 July 2015, the term 'Australia' was replaced in nearly all instances within the goods and services tax (GST), luxury car tax and wine equalisation tax legislation with the term 'indirect tax zone'. The scope of the term, however, remains the same as the now repealed definition of 'Australia' used in those Acts. This change was made for consistency of terminology across the tax legislation, with no change in policy or legal effect. In this Determination, the 'indirect tax zone' is referred to as 'Australia'.

(c) Omit 'item 2 or item 3 in the table in'; substitute 'table items 2 or 3 of'.

(d) In footnote 1, after 'subsection 38-190(1)', insert a comma.

**3. Paragraph 4**

- (a) After 'In practice', insert a comma.
- (b) After the first instance of 'two separate supplies', insert a comma.

**4. Paragraph 6**

Omit the wording of footnote 3; substitute:

See Goods and Services Tax Ruling GSTR 2004/7 *Goods and services tax: in the application of items 2 and 3 and paragraph (b) of item 4 in the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999:*

- *when is a 'non-resident' or other 'recipient' of a supply 'not in Australia when the thing supplied is done'?*
- *when is 'an entity that is not an Australian resident' 'outside Australia when the thing supplied is done'?*

**5. Paragraph 8**

- (a) In footnote 4, omit 'GSTR 2003/8'; substitute 'Goods and Services Tax Ruling GSTR 2003/8'.
- (b) Omit the wording of footnote 5; substitute 'See Goods and Services Tax Ruling GSTR 2025/1 *Goods and services tax: supplies of things (other than goods or real property) made to non-residents but provided to another entity in Australia.*'.

**6. Paragraph 9**

In footnote 6, omit 'GSTR 2003/7'; substitute 'Goods and Services Tax Ruling GSTR 2003/7'.

**7. Paragraph 12**

Omit the wording of footnote 7; substitute 'See *HP Mercantile Pty Limited v Commissioner of Taxation* [2005] FCAFC 126; 2005 ATC 4571 at [4578].'

**8. Paragraph 13**

Omit the wording of footnote 8; substitute 'The Tax Laws Amendment (2004 Measures No. 6) Bill 2004, enacted as the *Tax Laws Amendment (2004 Measures No. 6) Act 2005.*'.

**9. Paragraph 14**

- (a) Omit 'HP Mercantile Pty Ltd v. FCT'; substitute '*HP Mercantile Pty Limited v Commissioner of Taxation (HP Mercantile)*'.
- (b) Omit the wording of footnote 9; substitute '2005 ATC 4571 at [4581].'

**10. Paragraph 16**

In footnote 10, omit '*Pty Ltd v. FCT* 2005 ATC 4571 at 4579 and 4580'; substitute '2005 ATC 4571 at [4579–4580]'.

**11. Paragraph 23**

Omit '*two storey*'; substitute '*two-storey*'.

**12. Paragraph 26**

- (a) Omit '*in his own right*'; substitute ', *in his own right*'.
- (b) After '*premises to Phil*', insert a comma.

**13. Paragraph 27**

- (a) After '*of her tax return*', insert a comma.
- (b) After '*In the same conversation*', insert a comma.

**14. Paragraph 30**

- (a) Omit '[to tax periods commencing]'; substitute 'to tax periods commencing'.
- (b) After 'TR 2006/10', insert '*Public Rulings*'.

This Addendum applies before and after date of issue.

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**Commissioner of Taxation**  
6 August 2025

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## ATO references

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