


GSTD 2012/10A1 - Addendum - Goods and services tax: when are telecommunication supplies made under arrangements for global roaming in Australia by an Australian resident telecommunication supplier GST-free under subsection 38-570(1) and subsection 38-570(3) of the A New Tax System (Goods and Services Tax) Act 1999?

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Addendum

Goods and Services Tax Determination

Goods and services tax: when are telecommunication supplies made under arrangements for global roaming in Australia by an Australian resident telecommunication supplier GST-free under subsection 38-570(1) and subsection 38-570(3) of the *A New Tax System (Goods and Services Tax) Act 1999*?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2012/10 to update cross-referenced rulings and ensure adherence to current accessibility guidelines.

GSTD 2012/10 is amended as follows:

1. Preamble

Omit ' (excluding appendixes)'.

2. Table of Contents

Insert Table of Contents:

Table of Contents	Paragraph
Background	1
Ruling	6
<u>Example 1 – global roaming – overseas visitor in Australia – makes and receives calls – use of Australian telecommunication supplier's network</u>	21
<u>Example 2 – global roaming – ancillary call centre services provided in Australia by an Australian telecommunication supplier to an overseas telecommunication supplier</u>	28
<u>Example 3 – global internet roaming – overseas visitor in Australia – customer of overseas telecommunication supplier – uses Australian telecommunication supplier to access internet</u>	33
Date of effect	38

3. Paragraph 1

- (a) Omit 'This question'; substitute 'The question addressed in this Determination'.
- (b) Omit 'Issue 3 deals'; substitute 'Issue 3 dealt'.

4. Paragraph 3

Omit 'Schedule 5 to the *Broadcasting Services Act 1992*'; substitute 'section 19 of the *Online Safety Act 2021*'.

5. Paragraph 5

After the paragraph, insert new paragraphs 5A and 5B:

5A. From 1 July 2015, the term 'Australia' was replaced in nearly all instances within the 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 The scope of the term, however, remains the same as the now repealed definition of 'Australia' used in those Acts.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'.

5B. All further legislative references in this Determination are to the *A New Tax System (Goods and Services Tax) Act 1999*, unless otherwise indicated.

6. Paragraph 6

- (a) Omit 'of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act)'.
- (b) Omit footnote 3.

7. Paragraph 8

Omit the wording of footnote 4; substitute 'The term is defined in section 85-10 and it is referred to in section 38-570.'.

8. Paragraph 13

Omit the wording of the paragraph; substitute:

For the purposes of paragraph 38-570(1)(a), a telecommunication supply must enable the use of a portable device⁵ in Australia while the device is linked to one of the following if they contain a home network identity that indicates a subscription to a telecommunication network outside Australia:

- an International Mobile Subscriber Identity number in the case of phone roaming; or
- an Internet Protocol (IP) address in the case of Internet roaming; or
- another internationally recognised identifier.

9. Paragraph 17

In footnote 6, omit ' of the GST Act'.

10. Paragraph 18

In footnote 7, omit ' of the GST Act'.

11. Paragraph 20

- (a) Omit, 'GSTR 2005/6'; substitute '*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*'.
- (b) Omit the wording of footnote 8; substitute:
The meaning of 'provided' is explained at paragraphs 56 to 57 of GSTR 2025/1.

12. Paragraphs 21, 28 and 33

In the heading, omit 'Global'; substitute 'global'.

13. Paragraph 26

Above the diagram, insert caption 'Diagram 1: Supply by Aus Telco'.

14. Paragraph 27

Above the diagram, insert caption 'Diagram 2: International roaming agreement'.

15. Paragraph 32

- (a) Omit the wording of footnote 9; substitute:
The term 'ancillary' is explained in paragraph 55 to 63 of Goods and Services Tax Ruling GSTR 2001/8 *Goods and services tax: Apportioning the consideration for a supply that includes taxable and non-taxable parts*. The GST treatment of a composite supply that contains a dominant part and includes something that is ancillary is discussed in paragraphs 17 to 18A of that Ruling.
- (b) Above the diagram, insert caption 'Diagram 3: Supply of global roaming'.

16. Paragraph 37

Above the diagram, insert caption 'Diagram 4: Supply of Aus Telco'.

This Addendum applies both before and after the date of issue.

Commissioner of Taxation

27 August 2025

ATO references

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