

***GSTD 2014/1W - Goods and services tax: can you object to a private ruling that the Commissioner makes on the way in which section 105-65 of Schedule 1 to the Taxation Administration Act 1953 applies or would apply to you?***

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! There is a Compendium for this document: **GSTD 2014/1EC** .

! This document has changed over time. This is a consolidated version of the ruling which was published on 19 November 2014



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## Notice of Withdrawal

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### Goods and Services Tax Determination

Goods and services tax: can you object to a private ruling that the Commissioner makes on the way in which section 105-65 of Schedule 1 to the *Taxation Administration Act 1953* applies or would apply to you?

Goods and Services Tax Determination GSTD 2014/1 is withdrawn with effect from today.

1. GSTD 2014/1 explains the Commissioner's view in relation to objecting to a private ruling that the Commissioner makes on the application of section 105-65 of Schedule 1 to the *Taxation Administration Act 1953*.
2. This Determination is withdrawn as it is no longer required due to changes in the law applying to tax periods starting on or after 31 May 2014 as a result of the *Tax Laws Amendment (2014 Measures No. 1) Act 2014*. The amendment also provides for transitional arrangements which apply to tax periods before 31 May 2014, therefore, GSTD 2014/1 is no longer required.

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**Commissioner of Taxation**

19 November 2014

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ATO References

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ATOlaw Topic: Goods and Services Tax ~~ General rules and concepts ~~ GST returns

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