GSTR 1999/1W - Goods and services tax: the GST rulings system

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This document has changed over time. This is a consolidated version of the ruling which was published on *14 July 2010*

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Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: the GST rulings system

*[**Note:** This is a consolidated version of this document. Refer to the Tax Office Legal Database (http://law.ato.gov.au) to check its currency and to view the details of all changes.]*

Goods and Services Tax Ruling GSTR 1999/1 is withdrawn with effect from today.

1. Goods and Services Tax Ruling GSTR 1999/1 sets out the Commissioner's interpretation of section 37 of Part VI of the *Taxation Administration Act 1953* (TAA) (now section 105-60 of Schedule 1 to the TAA) in regards to the Goods and Services Tax and Luxury Car Tax.

2. *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* implements the Government's response to the Board of Taxation's *Review of the Legal Framework for the Administration of GST* which recommended harmonising the indirect tax rulings system with the general rulings system. In doing so it repeals section 105-60 of Schedule 1 to the TAA. It also expands the scope of the general rulings regime contained in Divisions 357, 358 and 359 of Schedule 1 to the TAA to include GST public and private rulings.

3. To the extent that the Commissioner's views in GSTR 1999/1 continue to apply under the general rulings system they will be incorporated into its foundation rulings, that is Taxation Ruling TR 2006/10 for matters concerning public rulings and Taxation Ruling TR 2006/11 for matters concerning private rulings.

Commissioner of Taxation
30 June 2010

ATO references

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