GSTR 2000/16W - Goods and Services Tax: transitional arrangements - GST-free supplies under existing agreements

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This document has changed over time. This is a consolidated version of the ruling which was published on *15 May 2013*

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Notice of Withdrawal

Goods and Services Tax

Goods and services tax: transitional arrangements – GST-free supplies under existing agreements

Goods and Services Tax Ruling GSTR 2000/16 is withdrawn with effect from today.

1. Goods and Services Tax Ruling GSTR 2000/16 contains the Commissioner's views on the extent to which a supply made on or after 1 July 2000, which is identified in a written agreement made before 8 July 1999, will be GST-free under section 13 of the *A New Tax System (Goods and Services Tax Transition) Act 1999* (GST Transition Act).

2. A supply could only be GST-free under section 13 of the GST Transition Act to the extent it was made before 1 July 2005.

3. The recent decisions of *MTAA Superannuation Fund (R G Casey Building) Property Pty Ltd v. Commissioner of Taxation* [2012] FCAFC 89 and *National Jet Systems Pty Ltd v. Commissioner of Taxation* [2011] AATA 766 considered issues discussed in this ruling. For the reasons explained in the decision impact statements, minor changes to the ruling would be required to ensure the ruling reflects the views of the Court and the Tribunal in relation to these matters.

4. As section 13 of the GST Transition Act only operates to make supplies GST-free where the supply is made before 1 July 2005, rather than update the ruling, it is considered appropriate to withdraw the ruling in its entirety at this time.

5. The Ruling will continue to apply to schemes to which it applied that had begun to be carried out before the withdrawal; however it does not apply to schemes begun to be carried out after the withdrawal.

Commissioner of Taxation
15 May 2013

ATO references
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