GSTR 2000/31W - Goods and services tax: supplies connected with Australia

This cover sheet is provided for information only. It does not form part of *GSTR 2000/31W - Goods and services tax: supplies connected with Australia*

This document has changed over time. This is a consolidated version of the ruling which was published on *4 September 2019*

Generated on: 20 November 2026, 10:02:46 PM

Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: supplies connected with Australia

Goods and Services Tax Ruling GSTR 2000/31 is withdrawn with effect from today.

1. GSTR 2000/31 explained when supplies are connected with Australia under section 9-25 of *A New Tax System (Goods and Services Tax) Act 1999.*

2. GSTR 2000/31 has been reviewed and replaced to incorporate the amendments made by the *Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016*. The amendments impact how GST applies to cross-border supplies. Schedule 1 of this Act (about business to consumer supplies) applies from 1 July 2017, and Schedule 2 (generally about business to business supplies) applies from 1 October 2016.

3. GSTR 2000/31 is replaced with three new Rulings:

- GSTR 2018/1 *Goods and services tax: supplies of real property connected with the indirect tax zone (Australia)*
- GSTR 2018/2 *Goods and services tax: supplies of goods connected with the indirect tax zone (Australia)*, and
- Draft GSTR 2019/D2 *Goods and services tax: supply of anything other than goods or real property connected with the indirect tax zone (Australia)*.

4. The new Rulings maintain the existing ATO views expressed in GSTR 2000/31 and introduce new content for digital supplies and changes brought about by the legislative amendments.

Commissioner of Taxation
4 September 2019

ATO references
NO: 1-BHW9JJA
ISSN: 2205-6157

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).