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

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Goods and Services Tax Ruling GSTR 2000/31 is withdrawn with effect from today.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