




# Cover sheet for: GSTR 2000/35

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 From 1 July 2015, the term 'Australia' is replaced in nearly all instances within the GST, Luxury Car Tax, and Wine Equalisation Tax legislation with the term 'indirect tax zone' by the *Treasury Legislation Amendment (Repeal Day) Act 2015*. The scope of the new term, however, remains the same as the now repealed definition of 'Australia' used in those Acts. This change was made for consistency of terminology across the tax legislation, with no change in policy or legal effect. For readability and other reasons, where the term 'Australia' is used in this document, it is referring to the 'indirect tax zone' as defined in subsection 195-1 of the GST Act.

 This document has changed over time.

<b>GSTR 2000/35 history</b>		
6 September 2000	<b>Original ruling</b>	
13 September 2000	<b>Consolidated ruling</b>	Erratum
31 October 2012	<b>Consolidated ruling</b>	Addendum
You are here → 11 December 2013	<b>Consolidated ruling</b>	Addendum