GSTR 2000/4W - Goods and services tax: appropriations

This cover sheet is provided for information only. It does not form part of *GSTR 2000/4W - Goods and services tax: appropriations*

This document has changed over time. This is a consolidated version of the ruling which was published on *30 June 2004*

Generated on: 25 November 2026, 03:42:54 AM

Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: appropriations

Goods and Services Tax Ruling GSTR 2000/4 is withdrawn with effect from today.

1. GSTR 2000/4 deals with the application of paragraph 9-15(3)(c) of the *A New Tax System (Goods and Services Tax) Act 1999* to payments made between government related entities that are specifically covered by an appropriation under an Australian law. The matters addressed in the Ruling are now dealt with in GSTR 2004/5 which issues today.

2. GSTR 2004/5 has been prepared in response to feedback from Commonwealth, State and Territory government bodies that GSTR 2000/4 requires further clarification. GSTR 2004/5 provides a more extensive discussion on what is meant by the term 'specifically covered by an appropriation'. GSTR 2004/5 also includes further discussion on the nature of appropriations and the related funding arrangements. Additional examples have been included to assist in explaining how the Tax Office view applies in these situations.

Commissioner of Taxation
30 June 2004

ATO references
NO: 2003/11684
ISSN: 1443-5160