

GSTR 2002/6A - Addendum - Goods and services tax: exports of goods, items 1 to 4 of the table in subsection 38-185 (1) of the A New Tax System (Goods and Services Tax) Act 1999

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Addendum

Goods and Services Tax Ruling

Goods and services tax: exports of goods, items 1 to 4 of the table in subsection 38-185 (1) of the *A New Tax System (Goods and Services Tax) Act 1999*

This Addendum amends Goods and Services Tax Ruling GSTR 2002/6 to reflect the amendments to the A New Tax System (Goods and Services Tax) Regulations 1999 resulting from the commencement of the A New Tax System (Goods and Services Tax) Amendment Regulations 2007 (No. 2). This Legislative Instrument changes the threshold amounts for the requirements to register for the GST from 1 July 2007.

GSTR 2002/6 is amended as follows:

1. Paragraph 257

Omit '\$50,000'; substitute '\$75,000'.

2. Footnote 59

In the second sentence:

- omit 'annual turnover threshold'; substitute 'registration turnover threshold'; and
- omit '\$100,000'; substitute '\$150,000'.

GSTR 2002/6

This Addendum explains our view of the law as it applied from 1 July 2007. You can rely upon this Addendum on and from its date of issue for the purpose of section 105-60 of Schedule 1 to the *Taxation Administration Act 1953*. If this Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, this Addendum prevails. However, if you have relied on a previous ruling (including the public Ruling that the Addendum amends), you are protected in respect of what you have done up to the date of issue of the Addendum or, if there is a change to the legislation, you are protected in respect of what you have done up to the date the legislative change takes effect. This means that if you have relied on the earlier ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of this Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the earlier ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

Commissioner of Taxation
15 August 2007

ATO references

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exports
Goods and Services Tax ~~ International services ~~
supplies used or enjoyed outside Australia