GSTR 2003/2W - Goods and services tax: supplies of goods and services in the repair, renovation, modification or treatment of goods from outside Australia whose destination is outside Australia

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Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: supplies of goods and services in the repair, renovation, modification or treatment of goods from outside Australia whose destination is outside Australia

1. Goods and Services Tax Ruling GSTR 2003/2 is withdrawn with effect from today.

2. The view in GSTR 2003/2 of the phrase 'goods from outside Australia whose destination is outside Australia' in item 6 in the table in subsection 38-185(1) and item 5 in the table in subsection 38-190(1) was that that requirement is not satisfied if the goods are used in Australia before or after the repair.

3. It is now considered that the phrase 'goods from outside Australia whose destination is outside Australia' has broader application. Use of the goods in Australia before or after the supply does not necessarily prevent the repair services, or supplies of goods used in providing those services, form being GST-free supplies if on arrival in Australia the goods have a destination outside Australia.

4. GSTR 2005/2 reflects the broader interpretation of item 6 in the table in subsection 38-185(1) and item 5 in the table in subsection 38-190(1). GSTR 2003/2 is therefore withdrawn.

Commissioner of Taxation
30 March 2005

ATO references
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