


***GSTR 2003/7A3 - Addendum - Goods and Services Tax: what do the expressions 'directly connected with goods or real property' and 'a supply of work physically performed on goods' mean for the purposes of subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999 ?***

 This cover sheet is provided for information only. It does not form part of *GSTR 2003/7A3 - Addendum - Goods and Services Tax: what do the expressions 'directly connected with goods or real property' and 'a supply of work physically performed on goods' mean for the purposes of subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999 ?*

 View the [consolidated version](#) for this notice.



## Addendum

---

### Goods and Services Tax Ruling

Goods and services tax: what do the expressions 'directly connected with goods or real property' and 'a supply of work physically performed on goods' mean for the purposes of subsection 38-190(1) of the *A New Tax System (Goods and Services Tax) Act 1999*?

This Addendum amends Goods and Services Tax Ruling GSTR 2003/7 to take account of changes to the *A New Tax System (Goods and Services Tax) Act 1999* made by the *Tax Laws Amendment (2010 GST Administration Measures No.3) Act 2010*.

The amendments apply to supplies that are made on or after 1 July 2010, but not to supplies of services to the extent that the supplies relate to a taxable importation made before 1 July 2010.

#### **GSTR 2003/7 is amended as follows:**

**1. Paragraph 11**

Omit the third sentence; substitute 'Subsection 38-190(4) operates to extend the GST-free status allowed under item 3, provided it is not a supply that is listed in subsection 38-190(5).'

**2. Footnote 7**

Omit: 'Subsections 38-190(2), (2A) or (3)'; substitute 'Subsections 38-190(2) (2A), (3) or (5).'

**3. Legislative references**

Insert;

- ANTS(GST)A99 38-190(5)

This Addendum applies on and from 1 July 2010.

# GSTR 2003/7

---

## Commissioner of Taxation

3 April 2013

---

### ATO references

NO: 1-2A4N8KK

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax -- International services --  
supplies used or enjoyed outside Australia