


***GSTR 2004/7A1 - Addendum - Goods and services tax: in the application of items 2 and 3 and paragraph (b) of item 4 in the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999: when is a 'non-resident' or other 'recipient' of a supply 'not in Australia when the thing supplied is done'? when is 'an entity that is not an Australian resident' 'outside Australia when the thing supplied is done'?***

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## Addendum

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### Goods and Services Tax Ruling

Goods and services tax: in the application of items 2 and 3 and paragraph (b) of item 4 in the table in subsection 38-190(1) of the *A New Tax System (Goods and Services Tax) Act 1999*:

- when is a ‘non-resident’ or other ‘recipient’ of a supply ‘not in Australia when the thing supplied is done’?
- when is ‘an entity that is not an Australian resident’ ‘outside Australia when the thing supplied is done’?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2004/7 to update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

#### **GSTR 2004/7 is amended as follows:**

##### **1. Paragraphs 7 and 8**

Omit the paragraphs; substitute:

7. This Ruling applies [to tax periods commencing] both before and after its date of issue. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

## 2. Related Rulings/Determinations

Omit 'GSTR 1999/1; substitute 'TR 2006/10'.

## 3. Legislative references

(a) Omit:

- TAA 1953 37

(b) Insert:

- TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

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**Commissioner of Taxation**

31 October 2012

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### ATO references

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