


GSTR 2004/7A2 - 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

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 amends Goods and Services Tax Ruling GSTR 2004/7 to reflect changes to section 38-190 of the *A New Tax System (Goods and Services Tax) Act 1999* as a result of *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 2004/7 is amended as follows:

1. Paragraph 17

After the paragraph, insert:

17A. Subsection 38-190(5) limits the application of subsection (4). It provides that subsection (4) does not apply to any of the following supplies:

- (a) a transport of goods within Australia that is part of, or is connected with, the international transport of the goods;

- (b) a loading or handling of goods within Australia that is part of, or is connected with, the international transport of the goods;
- (c) a service, done within Australia, in relation to the goods that facilitates the international transport of the goods;
- (d) insuring transport covered by paragraph (a);
- (e) arranging transport covered by paragraph (a), or insurance covered by paragraph (d).

2. Footnote 10

At the end of the first sentence, insert 'However, subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).'

3. Paragraph 54

Insert the footnote at the end of the first sentence:

^{11A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

4 Paragraph 63

Insert the footnote at the end of the first sentence:

^{12A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

5. Paragraph 67

Insert the footnote at the end of the first sentence:

^{13A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

6. Paragraph 71

Insert the footnote at the end of the first sentence:

^{14A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

7. Paragraph 76

Insert the footnote at the end of the first sentence:

^{15A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

8. Paragraph 80

Insert the footnote at the end of the first sentence:

^{16A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

9. Flowchart 2

Insert the footnote at the end of the question ‘Does subsection 38-190(4) apply?’ contained in the second narrative box:

^{18A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

10. Flowchart 4

Insert the footnote at the end of the question ‘Does subsection 38-190(4) apply?’ in the second narrative box:

^{18B} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

11. Flowchart 6

Insert the footnote at the end of the question ‘Does subsection 38-190(4) apply?’ in the second narrative box:

^{18C} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

12. Flowchart 8

Insert the footnote at the end of the question ‘Does subsection 38-190(4) apply?’ in the second narrative box:

^{18D} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

13. Paragraph 101

Insert the footnote at the end of the second sentence:

^{23A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

14. Paragraph 108 (flowchart)

Insert the footnote at the end of the question ‘Does subsection 38-190(4) apply?’ in the narrative box:

^{26A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

15. Paragraph 186

Insert the footnote at the end of the second dot point:

^{48A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

16. Paragraph 187

Insert the footnote at the end of the paragraph:

^{48B} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

17. Paragraph 194

Insert the footnote at the end of the paragraph:

^{49A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

18. Paragraph 226

Insert the footnote at the end of the paragraph:

^{54A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

19. Paragraph 373

Insert the footnote at the end of the second sentence:

^{91A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

20. Paragraph 419

Insert the footnote at the end of the second sentence:

^{94A} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

21. Paragraph 434

Insert the footnote at the end of the paragraph:

^{94B} Subsection 38-190(4) does not apply to supplies listed in subsection 38-190(5).

22. Legislative references

Insert:

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

This addendum applies on and from 1 July 2010.

Commissioner of Taxation

3 April 2013

ATO references

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ATOlaw topic: Goods and Services Tax ~~ Miscellaneous rules ~~
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exports

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registration

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