


***GSTR 2004/7A4 - 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 reflect changes relating to the advice on individual residency in Taxation Ruling TR 2023/1 *Income tax: residency tests for individuals* and to make minor style changes.

GSTR 2004/7 is amended as follows:

**1. Paragraph 18**

Omit the heading within the table; substitute table caption ‘**Table 1: Supplies of things, other than goods or real property, for consumption outside Australia**’.

**2. Paragraph 89**

- (a) Omit both headings before Flowchart 1, insert table caption ‘**Flowchart 1 – Supply made to a non-resident individual (table item 2 and paragraph (b) of table item 4)**’.
- (b) Omit both headings before Flowchart 2, insert table caption ‘**Flowchart 2 – Supply made to an individual including a non-resident individual (table item 3)**’.
- (c) Omit both headings before Flowchart 3, insert table caption ‘**Flowchart 3 – Supply made to a non-resident company (table item 2 and paragraph (b) of table item 4)**’.

- (d) Omit both headings before Flowchart 4, insert table caption '**Flowchart 4 – Supply made to a company including a non-resident company (table item 3)**'.
- (e) Omit both headings before Flowchart 5, insert table caption '**Flowchart 5 – Supply made to a non-resident partnership (other than a non-resident corporate limited partnership) (table item 2 and paragraph (b) of table item 4)**'.
- (f) Omit both headings before Flowchart 6, insert table caption '**Flowchart 6 – Supply made to a partnership (other than a corporate limited partnership) including a non-resident partnership' (table item 3)**'.
- (g) Omit both headings before Flowchart 7, insert table caption '**Flowchart 7 – Supply made to a non-resident trust (table item 2 and paragraph (b) of table item 4)**'.
- (h) Omit both headings before Flowchart 8, insert table caption '**Flowchart 8 – Supply made to a trust including a non-resident trust (table item 3)**'.

### 3. Paragraph 107

- (a) Before the table, insert table caption '**Table 2: Explanation of section and paragraph references**'.
- (b) In the second table heading cell, insert 'Description'.

### 4. Paragraph 108

- (a) Omit heading and the wording before the flowchart, insert table caption '**Flowchart 9 – How items 2 and 3 and paragraph (b) of item 4 apply to different non-resident entities**'.
- (b) After the table caption, insert '**Note:** This flowchart is a general guide only and should be used in conjunction with the relevant paragraphs of this Ruling.'

### 5. Paragraph 110

Before the table, insert table caption '**Table 3: Paragraph references for when a supply is made to a non-resident or other recipient**'.

### 6. Paragraph 116

Omit 'TR 98/17 *Income tax: residency status of individuals entering Australia*'; substitute 'TR 2023/1 *Income tax: residency tests for individuals*'.

### 7. Paragraph 180

Before the table, insert table caption '**Table 4: Paragraph references for the meaning of 'not in Australia', 'outside Australia' and 'when the thing supplied is done'**'.

### 8. Paragraph 200

Before the table, insert table caption '**Table 5: Paragraph references for when particular entity types are in Australia in relation to the supply**'.

**9. Paragraph 458**

Before the table, insert table caption '**Table 6: Example 28 – list of charges for the first 3 months of the supply**'.

**10. Paragraph 468**

Before the table, insert table caption '**Table 7: Example 29 – list of payments received**'.

**11. Paragraph 482**

Before the table, insert table caption '**Table 8: Paragraph references to further examples to explain the concepts discussed in the Ruling**'.

**12. Paragraph 509**

(a) After the entry 'Application of items 2 and 3 and paragraph (b) of item 4', omit:

Flowchart 1 – Supply made to a non-resident individual 89

*Item 2 and paragraph (b) of item 4* 89

Flowchart 2 – Supply made to an individual including a non-resident individual 89

*Item 3* 89

Flowchart 3 – Supply made to a non-resident company 89

*Item 2 and paragraph (b) of item 4* 89

Flowchart 4 – Supply made to a company including a non-resident company 89

*Item 3* 89

Flowchart 5 – Supply made to a non-resident partnership (other than a non-resident corporate limited partnership) 89

*Item 2 and paragraph (b) of item 4* 89

Flowchart 6 – Supply made to a partnership (other than a corporate limited partnership) including a non-resident partnership 89

*Item 3* 89

Flowchart 7 – Supply made to a non-resident trust 89

*Item 2 and paragraph (b) of item 4* 89

Flowchart 8 – Supply made to a trust including a non-resident trust 89

*Item 3* 89

(b) After the entry 'How the various requirements of items 2 and 3 and paragraph (b) of item 4 are discussed in this Ruling', omit:

Items 2 and 3, and paragraph (b) of item 4 108

This Addendum takes effect on and from 14 June 2023.

# GSTR 2004/7

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**Commissioner of Taxation**

14 June 2023

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ATO references

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