



GSTR 2005/6W - Goods and services tax: the scope of subsection 38-190(3) and its application to supplies of things (other than goods or real property) made to non-residents that are GST-free under item 2 in the table in 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 2005/6W - Goods and services tax: the scope of subsection 38-190(3) and its application to supplies of things (other than goods or real property) made to non-residents that are GST-free under item 2 in the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999*

 This document has changed over time. This is a consolidated version of the ruling which was published on 22 July 2025



Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: the scope of subsection 38-190(3) and its application to supplies of things (other than goods or real property) made to non-residents that are GST-free under item 2 in the table in subsection 38-190(1) of the *A New Tax System (Goods and Services Tax) Act 1999*

GSTR 2005/6 is withdrawn with effect from 23 July 2025.

1. This Ruling is about the operation of subsection 38-190(3) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act), which negates the GST-free status of certain supplies covered by item 2 in the table in subsection 38-190(1) of that Act.
2. It is being withdrawn because it will be replaced by Goods and Services Tax Ruling GSTR 2025/1 *Goods and services tax: supplies of things (other than goods or real property) made to non-residents but provided to another entity in Australia*, which will issue on 23 July 2025.
3. GSTR 2025/1 contains substantially the same content as GSTR 2005/6 but has been updated to:
 - reflect the law following the amendments made by the *Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016* (in particular, the introduction of paragraph 38-190(3)(c) of the GST Act)
 - modernise and simplify the Ruling by deleting duplicated content in the Explanation section and Examples.

Commissioner of Taxation
22 July 2025

ATO references

NO: 1-SGKVLFO
ISSN: 2205-6157

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).