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

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

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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GSTR 2005/6 is withdrawn with effect from 23 July 2025.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 It is being withdrawn because it will be replaced by Goods and Services Tax Ruling GSTR 2025/1 *Goods and services tax: supplies of things (other than goods or real property) made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

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