


GSTR 2005/6A4 - Addendum - 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 2005/6A4 - Addendum - 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*

 View the [consolidated version](#) for this notice.



Addendum

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*

This Addendum amends Goods and Services Tax Ruling GSTR 2005/6 to take account of amendments to the *A New Tax System (Goods and Services Tax) Act 1999* made by *Tax Laws Amendment (2010 GST Administration Measure No.3) Act 2010 (91 of 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 2005/6 is amended as follows:

1. Paragraph 26

Omit the last sentence, substitute; 'If the requirements of one of those items are met, the supply is GST-free, provided subsection 38-190(2), (2A), (3) or (5)^{2A} does not negate that GST-free status.'

2. Footnote 56

After the last sentence, insert; 'In addition, subsection 38-190(5) must not apply to the supply.'

3. Paragraph 382

Omit the last sentence.

^{2A} Subsection 38-190(5) applies from 1 July 2010. The provision specifies that subsection 38-190(4) does not apply to specific types of supplies.

4. Paragraph 391 in the Note

Omit 'item 3. The supply is GST-free.' From the Note, Substitute;
'item 3 via subsection 38-190(4). From 1 July 2010, subsection 38-190(5) will apply to deny GST-free treatment of the supply of transport services that were performed in Australia through the subcontractor. However, the supply will be GST-free under item 5 of subsection 38-355(1) to the extent the supply of the transport services performed in Australia forms part of the supply by Tokyo Air Freight of international transport of the goods from Australia.'

5. Paragraph 420

Omit the last sentence.

6. Paragraph 430

(a) Insert at the end of the paragraph before the Note; 'However, from 1 July 2010, as the supply by Aus Transport is made to UK Trans Co, the supply will be GST-free under item 5 of subsection 38-355(1), due to the operation of paragraph 38-355(2)(a), to the extent the supply forms part of the international transport of the goods to Australia.'

(b) Insert at the end of the Note; 'However, from 1 July 2010, the supply will be GST-free under item 5 of subsection 38-355(1), due to the operation of paragraph 38-355(2)(b), to the extent the supply forms part of the international transport of the goods to Australia by UK Trans Co.'

7. Legislative references

Omit:

- ANTS (GST)A 1999 38-355

Insert in number order:

- ANTS(GST)A 1999 38-190(5)
- ANTS (GST)A 1999 38-355(1)

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

3 April 2013

ATO references

NO: 1-2IMCFKS

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax ~~ Imports and exports ~~
exports

Goods and Services Tax ~~ Imports and exports ~~ other