


***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***

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## Addendum

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### 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)<sup>2A</sup> 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.

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<sup>2A</sup> 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.

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**Commissioner of Taxation**

3 April 2013

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ATO references

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