




# Cover sheet for: GSTR 2006/9

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 From 1 July 2015, the term 'Australia' is replaced in nearly all instances within the GST, Luxury Car Tax, and Wine Equalisation Tax legislation with the term 'indirect tax zone' by the *Treasury Legislation Amendment (Repeal Day) Act 2015*. The scope of the new term, however, remains the same as the now repealed definition of 'Australia' used in those Acts. This change was made for consistency of terminology across the tax legislation, with no change in policy or legal effect. For readability and other reasons, where the term 'Australia' is used in this document, it is referring to the 'indirect tax zone' as defined in subsection 195-1 of the GST Act.

 This document has changed over time.

| <b>GSTR 2006/9 history</b>      |                            |          |
|---------------------------------|----------------------------|----------|
| 25 October 2006                 | <b>Original ruling</b>     |          |
| 6 December 2006                 | <b>Consolidated ruling</b> | Addendum |
| 1 July 2009                     | <b>Consolidated ruling</b> | Addendum |
| 14 December 2011                | <b>Consolidated ruling</b> | Addendum |
| 22 February 2012                | <b>Consolidated ruling</b> | Addendum |
| 10 July 2013                    | <b>Consolidated ruling</b> | Addendum |
| 20 August 2014                  | <b>Consolidated ruling</b> | Addendum |
| 20 December 2017                | <b>Consolidated ruling</b> | Addendum |
| You are here → 12 December 2018 | <b>Consolidated ruling</b> | Addendum |