




# Cover sheet for: GSTR 2006/9

Generated on: 23 August 2019, 06:48:35 PM

 This cover sheet is provided for information only. It does not form part of the underlying document.

 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 The scope of the new term, however, remains the same as the now repealed definition of 'Australia' used in those Acts.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