GSTR 2007/2W - Goods and services tax: in the application of paragraph (b) of item 3 in the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999 to a supply, when does 'effective use or enjoyment' of the supply 'take place outside Australia'?

This cover sheet is provided for information only. It does not form part of *GSTR 2007/2W - Goods and services tax: in the application of paragraph (b) of item 3 in the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999 to a supply, when does 'effective use or enjoyment' of the supply 'take place outside Australia'?*

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: in the application of paragraph (b) of item 3 in the table in subsection 38-190(1) of the *A New Tax System (Goods and Services Tax) Act 1999* to a supply, when does 'effective use or enjoyment' of the supply 'take place outside Australia'?

GSTR 2007/2 is withdrawn with effect from 23 July 2025.

1. This Ruling is about when effective use or enjoyment of a supply takes place outside Australia for the purposes of paragraph (b) of item 3 in the table of subsection 38-190(1) of the *A New Tax System (Goods and Services Tax) Act 1999*.

2. It is being withdrawn because it will be replaced by Goods and Services Tax Ruling GSTR 2025/2 *Goods and services tax: supplies of things (other than goods or real property) where effective use or enjoyment of the supply takes place outside Australia*, which will issue on 23 July 2025.

3. GSTR 2025/2 contains substantially the same content as GSTR 2007/2 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*
- 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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