



***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



---

# 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GSTR 2007/2 is withdrawn with effect from 23 July 2025.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 It is being withdrawn because it will be replaced by Goods and Services Tax Ruling GSTR 2025/2 *Goods and services tax: supplies of things (other than goods or real property) where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

---

ATO references

NO: 1-LH8OTGI  
ISSN: 2205-6157

---

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).