


GSTR 2007/2A2 - Addendum - 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 2007/2A2 - Addendum - 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'?*

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Addendum

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’?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2007/2 to update the preamble and date of effect.

GSTR 2007/2 is amended as follows:

1. Preamble

Omit the preamble and substitute:

*This document was published prior to 1 July 2010 and was a public ruling for the purposes of former section 37 of the **Taxation Administration Act 1953** and former section 105-60 of Schedule 1 to the **Taxation Administration Act 1953**.*

*From 1 July 2010, this document is taken to be a public ruling under Division 358 of Schedule 1 to the **Taxation Administration Act 1953**.*

A public ruling is an expression of the Commissioner’s opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

2. Date of Effect

Omit paragraphs 9 and 10 and substitute:

9. This Ruling applies both before and after its date of issue. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

3. Footnote 38

- (a) Omit '30'; substitute '30B'.
- (b) Omit 'paragraph 70(1)(d) of the *Taxation Administration Act 1953*' and substitute 'paragraph 382-5(1)(a) in Schedule 1 to the *Taxation Administration Act 1953*'.

4. Related Rulings/Determinations

Omit 'GSTR 1999/1'; substitute 'TR 2006/10'

5. Legislative References

- (a) Omit
 - TAA 1953 37
 - TAA 1953 70(1)(d)
 - TAA 1953 Sch 1 105-60
- (b) Insert
 - TAA 1953 Sch 1 Div 358
 - TAA 1953 Sch 1 382-5(1)(a)

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

17 April 2013

ATO references

NO: 1-2IS75E1
ISSN: 1443-5160
ATOlaw topic: Goods and Services Tax -- International services --
supplies used or enjoyed outside Australia
Goods and Services Tax -- International services --
supplies to non-residents outside Australia
Goods and Services Tax -- International services --
supplies from non-residents
Goods and Services Tax -- International services -- other