GSTR 2011/2W - Goods and services tax: appropriations

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Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: appropriations

Goods and Services Tax Ruling GSTR 2011/2 is withdrawn with effect from today.

1. This Ruling considers the application of paragraph 9-15(3)(c) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act), to payments made between government related entities that are specifically covered by an appropriation under an Australian law. The Ruling updated the Commissioner's views on the operation of this provision consistent with the decision by the Full Federal Court in *TT-Line Company Pty Ltd v. FCT [2009]* FCAFC 178 (TT-Line).

2. GSTR 2011/2 is being withdrawn as paragraph 9-15(3)(c) does not apply to payments made on or after 1 July 2012 following amendments made to the GST Act. The *Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012* inserted subsection 9-17(3) and repealed paragraph 9-15(3)(c) of the GST Act. Subsection 9-17(3) was inserted in response to the TT-Line decision and applies to payments made between government related entities on or after 1 July 2012.

3. The views expressed in GSTR 2011/2 can be relied upon for payments made before 1 July 2012. However, as a transitional arrangement for the withdrawal of GSTR 2006/11, which set out the Commissioner's views on the operation of paragraph 9-15(3)(c) before GSTR 2011/2 issued, taxpayers are able to rely upon the views expressed in GSTR 2006/11 for payments made before 1 July 2012.

Commissioner of Taxation
11 July 2012

ATO references

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