



# ***TR 2002/9A3 - Addendum - Income tax: withholding from payments where recipient does not quote ABN***

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## Addendum

### Taxation Ruling

#### Income tax: withholding from payments where recipient does not quote ABN

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2002/9 to reflect amendments made to the *A New Tax System (Goods and Services Tax) Act 1999* by the *Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016* and *Tax and Superannuation Laws Amendment (2015 Measures No. 2) Act 2015*.

#### TR 2002/9 is amended as follows:

##### 1. Paragraph 49

Omit the paragraph; substitute:

49. Subsection 12-190(7) provides that in working out whether an enterprise is 'carried on in Australia' for the purpose of section 12-190, ignore any part of Australia that is not in the indirect tax zone<sup>7A</sup>. In the definition of indirect tax zone, Australia does not include the external territories, an offshore area for the purpose of the *Offshore Petroleum and Greenhouse Gas Storage Act 2006* or the Joint Petroleum Development Area (within the meaning of the *Petroleum (Timor Sea Treaty) Act 2003*; other than an installation (within the meaning of the *Customs Act 1901*) that is deemed by section 5C of the *Customs Act 1901* to be part of Australia and that is located in an offshore area or the Joint Petroleum Development Area. An example of an installation of this nature would be a gas or oil rig.

#### Footnote 7A

Insert footnote:

<sup>7A</sup> From 1 July 2015, the term 'Australia' is replaced in nearly all instances within the GST 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 The scope of the new term, however, remains the same as the now repealed definition of 'Australia' previously used. This change was made for consistency of terminology across the tax legislation, with no change in policy or legal effect. 'Indirect tax zone' is defined in section 195-1 of the GST Act 1999.

### 3. Paragraph 97

Omit the paragraph; substitute:

97. Division 40 of the GST Act 1999 lists seven categories of supplies that are input taxed. These categories cover:

- (a) Financial supplies (Subdivision 40-A of the GST Act 1999)
- (b) Residential rent (Subdivision 40-B of the GST Act 1999)
- (c) Residential premises (Subdivision 40-C of the GST Act 1999)
- (d) Precious metals (Subdivision 40-D of the GST Act 1999)
- (e) School tuckshops and canteens (Subdivision 40-E of the GST Act 1999)
- (f) Fund-raising events conducted by charitable institutions etc (Subdivision 40-F of the GST Act 1999), and
- (g) Inbound intangible consumer supplies (Subdivision 40-G of the GST Act 1999).

It is not the purpose of this Ruling to explain these provisions.

This Addendum applies on and from 19 April 2017.

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### Commissioner of Taxation

19 April 2017

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#### ATO references

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